TAXABLE YEAR

2018

California Capital Gain or Loss Adjustment

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

Name(s) as shown on return

SSN or ITIN

	(a) **Description of property** Example: 100 shares of "Z" Co.	(b) **Sales price**	(c) **Cost or other basis**	(d) **Loss** If (c) is more than (b), subtract (b) from (c)	(e) **Gain** If (b) is more than (c), subtract (c) from (b)
1					
a	⦿	⦿	⦿	⦿	⦿
b	⦿	⦿	⦿	⦿	⦿
c	⦿	⦿	⦿	⦿	⦿
d	⦿	⦿	⦿	⦿	⦿
e	⦿	⦿	⦿	⦿	⦿
f	⦿	⦿	⦿	⦿	⦿
g	⦿	⦿	⦿	⦿	⦿
h	⦿	⦿	⦿	⦿	⦿
i	⦿	⦿	⦿	⦿	⦿
j	⦿	⦿	⦿	⦿	⦿
k	⦿	⦿	⦿	⦿	⦿
l	⦿	⦿	⦿	⦿	⦿
m	⦿	⦿	⦿	⦿	⦿
n	⦿	⦿	⦿	⦿	⦿
o	⦿	⦿	⦿	⦿	⦿
p	⦿	⦿	⦿	⦿	⦿
q	⦿	⦿	⦿	⦿	⦿
r	⦿	⦿	⦿	⦿	⦿
s	⦿	⦿	⦿	⦿	⦿
t	⦿	⦿	⦿	⦿	⦿
u	⦿	⦿	⦿	⦿	⦿
v	⦿	⦿	⦿	⦿	⦿

2 Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568). . . . . **2** ⦿   ⦿

3 Capital gain distributions (federal Form 1099-DIV, box 2a) . . . . ⦿ **3** _____

4 Total 2018 gains from all sources. Add column (e) amounts of line 1, line 2, and line 3 . . . . ⦿ **4** _____

5 2018 loss. Add column (d) amounts of line 1 and line 2. . . . . ⦿ **5** (_____)

6 California capital loss carryover from 2017, if any. See instructions. . . . . ⦿ **6** (_____)

7 Total 2018 loss. Add line 5 and line 6 . . . . ⦿ **7** (_____)

8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 . . . . ⊙ **8** _____

9 If line 8 is a loss, enter the smaller of: (a) the loss on line 8.

                         (b) $3,000 ($1,500 if married/RDP filing separate). See instructions . . . . . ⊙ **9** (_____)

10 Enter the gain or (loss) from federal Schedule 1 (Form 1040), line 13 . . . . ⊙ **10** _____

11 Enter the California gain from line 8 or (loss) from line 9 . . . . ⊙ **11** _____

12 **a** If line 10 is **more** than line 11, enter the difference here and on Schedule CA (540), Part I, line 13, column B . . . . ⊙ **12a** _____

     b If line 10 is **less** than line 11, enter the difference here and on Schedule CA (540), Part I, line 13, column C . . . . . ⊙ **12b** _____

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