Name(s) as shown on return

California Capital Gain or Loss Adjustment

SCHEDULE

SSN or ITIN

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

D (540)

	(a) Description of property	(b) Sales price	(c) Cost or other basis	(d) Loss	(e) Gain
	Description of property Example: 100 shares of "Z" Co.	Sales price	Cost of other basis	If (c) is more than (b), subtract (b) from (c)	If (b) is more than (c),
1_				., .,	sùbtract (c) from (b)
а			•		
b	•	•	•	•	•
C	•	•	•	•	•
d	•	•	•	0	•
е	•	•	•	0	•
f	•	•	•	•	•
g			•		•
h	•	lacksquare			
i	•	•	•		•
j	•	•	•	0	•
k					
ı	•	•	•	•	•
m	•	•	•	•	•
n	•	•	0	•	•
0	•	0	0	•	•
p	•	•	•	•	•
q	•	•	•	•	•
r	•	0	•	•	•
s	•		•		
t	•	•	•	•	•
u	•	0	•	•	•
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 2029 gains from all sources. Add column (e)	amounts of line 1, line	2, and line 3	• 4	
5	2029 loss. Add column (d) amounts of line 1 and li	ine 2	• 5	()	
6	California capital loss carryover from 20 19 , if any.	See instructions	• 6	()	
7	Total 2029 loss. Add line 5 and line 6				
	•			-	

Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10				
If line 8 is a loss, enter the smaller of:	a the loss on line 8.			
	${f b}$ \$3,000 (\$1,500 if married/RDP filing separate). See instructions .	• 9 <u>(</u>)_	
Enter the gain or (loss) from federal Form 1040 or 1040-SR, line 7		• 10		
Enter the California gain from line 8 or (loss) from line 9				
,		• 12a		
b If line 10 is less than line 11, enter th	ne difference here and on Schedule CA (540), Part I,			
	If line 8 is a loss, enter the smaller of: Enter the gain or (loss) from federal Form Enter the California gain from line 8 or (lagrange of the line 10 is more than line 11, enter the Section A, line 7, column B	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 . Enter the gain or (loss) from federal Form 1040 or 1040-SR, line 7. Enter the California gain from line 8 or (loss) from line 9. a If line 10 is more than line 11, enter the difference here and on Schedule CA (540), Part I,	If line 8 is a loss, enter the smaller of: a the loss on line 8. b \$3,000 (\$1,500 if married/RDP filling separate). See instructions 9	

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