

California RDP Adjustments Worksheet — 2021 Recalculated Federal Adjusted Gross Income

Name(s) as shown on return

SSN or ITIN

Part I Income Adjustment Worksheet

Section A – Income from federal Form 1040

	A Taxpayer One (taxable amounts from your original federal return)	B Taxpayer Two (taxable amounts from your original federal return)	C Adjustments	D Adjusted Federal Amounts (using the same rules applicable to spouses)
1 Wages, salaries, tips, etc.	1			
2 Taxable interest. a TP1 _____				
a TP2 _____				
3 Ordinary dividends. a TP1 _____				
a TP2 _____				
4 IRA distributions. a TP1 _____				
a TP2 _____				
5 Pensions and annuities. a TP1 _____				
a TP2 _____				
6 Social security benefits. a TP1 _____				
a TP2 _____				
7 Capital gain or (loss).	7			

Section B – Additional Income from federal Schedule 1 (Form 1040)

1 Taxable refunds, credits, or offsets of state and local income taxes	1			
2a Alimony received.	2a			
3 Business income or (loss).	3			
4 Other gains or (losses)	4			
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	5			
6 Farm income or (loss).	6			
7 Unemployment compensation	7			
8 Other income:				
a Federal net operating loss	8a			
b Gambling income	8b			
c Cancellation of debt.	8c			
d Foreign earned income exclusion from federal Form 2555	8d			
e Taxable Health Savings Account distribution.	8e			
f Alaska Permanent Fund dividends	8f			
g Jury duty pay	8g			
h Prizes and awards.	8h			
i Activity not engaged in for profit income	8i			
j Stock options	8j			
k Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property.	8k			
l Olympic and Paralympic medals and USOC prize money	8l			
m IRC Section 951(a) inclusion	8m			
n IRC Section 951A(a) inclusion	8n			
o IRC Section 461(l) excess business loss adjustment	8o			
p Taxable distributions from an ABLE account.	8p			
z Other income.	8z			
9 a Total other income. Add lines 8a through 8z.	9a			
10 Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 7, and line 9a in column D. Go to Section C.	10			



Section C – Adjustments to Income from federal Schedule 1 (Form 1040)		A Taxpayer One (taxable amounts from your original federal return)	B Taxpayer Two (taxable amounts from your original federal return)	C Adjustments	D Adjusted Federal Amounts (using the same rules applicable to spouses)
11	Educator expenses	11			
12	Certain business expenses of reservists, performing artists, and fee-basis government officials	12			
13	Health savings account deduction	13			
14	Moving expenses	14			
15	Deductible part of self-employment tax	15			
16	Self-employed SEP, SIMPLE, and qualified plans	16			
17	Self-employed health insurance deduction	17			
18	Penalty on early withdrawal of savings	18			
19a	Alimony paid	19a			
20	IRA deduction	20			
21	Student loan interest deduction	21			
22	Reserved for future use	22			
23	Archer MSA deduction	23			
24	Other adjustments:				
a	Jury duty pay	24a			
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b			
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c			
d	Reforestation amortization and expenses	24d			
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f	Contributions to IRC Section 501(c)(18)(D) pension plans	24f			
g	Contributions by certain chaplains to IRC Section 403(b) plans	24g			
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims	24h			
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i			
j	Housing deduction from federal Form 2555	24j			
k	Excess deductions of IRC Section 67(e) expenses from Schedule K-1 (Form 1041)	24k			
z	Other adjustments	24z			
25	Total other adjustments. Add lines 24a through 24z	25			
26	Add line 11 through line 23 and line 25 in column D. See instructions	26			
27	Total. Subtract line 26 from line 10 in column D. Enter the amount here and on Form 540 or 540NR, line 13	27			

Part II Adjustments to Federal Itemized Deductions

Federal itemized deductions. Complete a federal Schedule A (Form 1040), Itemized Deductions, for each taxpayer. Combine the line items for both taxpayers to arrive at the amounts for Column A of the Schedule CA (540), Part II.

