

2023

Use this worksheet to figure your California adjustments **after** application of the PAL rules.

Identifying Number

If the amount below is **positive**, transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, line 5, column C.

If the amount below is **negative**, transfer the amount to Sch. CA (540), Part I or Sch. CA (540NR), Part II, Section B, (as a positive amount) line 5, col. B.