

	A	B	C	D	E
Section B - Additional Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
b1 Disaster loss deduction from form FTB 3805V. 9b1		⊖		⊖	⊖
b2 NOL deduction from form FTB 3805V. 9b2		⊖		⊖	⊖
b3 NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809. 9b3		⊖		⊖	⊖
10 Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions 10	⊖	⊖	⊖	⊖	⊖

Section C - Adjustments to Income
from federal Schedule 1 (Form 1040)

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. Attach form FTB 3913. See instructions 14	⊖		⊖	⊖	⊖
15 Deductible part of self-employment tax. See instructions 15	⊖	⊖		⊖	⊖
16 Self-employed SEP, SIMPLE, and qualified plans 16	⊖			⊖	⊖
17 Self-employed health insurance deduction. See instructions 17	⊖	⊖		⊖	⊖
18 Penalty on early withdrawal of savings.. 18	⊖			⊖	⊖
19 a Alimony paid. b Enter recipient's: SSN ⊖ Last name ⊖ 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 8l 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 8m . 24c	⊖	⊖			
d Reforestation amortization and expenses 24d	⊖	⊖		⊖	⊖
e Repayment of supplemental unemployment benefits under the federal 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	⊖			⊖	⊖