

	A	B	C	D	E
Section C - Adjustments to 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)
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	<input type="radio"/>	<input type="radio"/>			
j Housing deduction from federal Form 2555 . . . . . 24j	<input type="radio"/>	<input type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . 24k	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
z Other adjustments. List type and amount. <input type="radio"/> . . . . . 24z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25 Total other adjustments. Add line 24a through line 24z . . . . . 25	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E . . . . . 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

<b>Part III Adjustments to Federal Itemized Deductions</b> Check the box if you did NOT itemize for federal but will itemize for California <input type="radio"/> <input type="checkbox"/>	<b>A Federal Amounts</b> (from federal Schedule A (Form 1040))	<b>B Subtractions</b> See instructions	<b>C Additions</b> See instructions
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**Medical and Dental Expenses** See instructions.

1 Medical and dental expenses . . . . .	<input type="radio"/>	1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . .	<input type="radio"/>	2			
3 Multiply line 2 by 7.5% (0.075) . . . . .	<input type="radio"/>	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . .	<input type="radio"/>	4	<input type="radio"/>		<input type="radio"/>

**Taxes You Paid**

5a State and local income tax or general sales taxes . . . . .	<input type="radio"/>	5a	<input type="radio"/>		
5b State and local real estate taxes . . . . .	<input type="radio"/>	5b			
5c State and local personal property taxes . . . . .	<input type="radio"/>	5c			
5d Add line 5a through line 5c . . . . .	<input type="radio"/>	5d			
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B . . . . . Enter the difference from line 5d and line 5e, column A in line 5e, column C . . . . .	<input type="radio"/>	5e	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Other taxes. List type <input type="radio"/> . . . . .	<input type="radio"/>	6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Add line 5e and line 6 . . . . .	<input type="radio"/>	7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Interest You Paid**

8a Home mortgage interest and points reported to you on federal Form 1098 . . . . .	<input type="radio"/>	8a	<input type="radio"/>	<input type="radio"/>
8b Home mortgage interest not reported to you on federal Form 1098 . . . . .	<input type="radio"/>	8b	<input type="radio"/>	<input type="radio"/>
8c Points not reported to you on federal Form 1098 . . . . .	<input type="radio"/>	8c	<input type="radio"/>	<input type="radio"/>
8d Reserved for future use . . . . .		8d		
8e Add line 8a through line 8c . . . . .	<input type="radio"/>	8e	<input type="radio"/>	<input type="radio"/>
9 Investment interest . . . . .	<input type="radio"/>	9	<input type="radio"/>	<input type="radio"/>
10 Add line 8e and line 9 . . . . .	<input type="radio"/>	10	<input type="radio"/>	<input type="radio"/>

**Gifts to Charity**

11 Gifts by cash or check . . . . .	<input type="radio"/>	11	<input type="radio"/>	<input type="radio"/>
12 Other than by cash or check . . . . .	<input type="radio"/>	12	<input type="radio"/>	<input type="radio"/>
13 Carryover from prior year . . . . .	<input type="radio"/>	13	<input type="radio"/>	<input type="radio"/>
14 Add line 11 through line 13 . . . . .	<input type="radio"/>	14	<input type="radio"/>	<input type="radio"/>