

Part III	Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Sch. A (Form 1040))	B Subtractions See instructions	C Additions See instructions
----------	---	---	------------------------------------	---------------------------------

#### Casualty and Theft Losses

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . . . .	15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
----	--	----	-----------------------	-----------------------	-----------------------

#### Other Itemized Deductions

16	Other-from list in federal instructions . . . . .	16	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C . . . . .	17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

18 **Total.** Combine line 17 column A less column B plus column C . . . . . ☐ 18 \_\_\_\_\_

#### Job Expenses and Certain Miscellaneous Deductions

19	Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions . . . . .	<input type="radio"/> 19	_____
20	Tax preparation fees . . . . .	<input type="radio"/> 20	_____
21	Other expenses: investment, safe deposit box, etc. List type <input type="radio"/> _____	<input type="radio"/> 21	_____
22	Add line 19 through line 21 . . . . .	<input type="radio"/> 22	_____
23	Enter amount from federal Form 1040 or 1040-SR, line 11 <input type="radio"/> _____		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0 . . . . .	<input type="radio"/> 24	_____
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. . . . .	<input type="radio"/> 25	_____
26	<b>Total Itemized Deductions.</b> Add line 18 and line 25 . . . . .	<input type="radio"/> 26	_____
27	Other adjustments. See instructions. Specify. <input type="radio"/> _____	<input type="radio"/> 27	_____
28	Combine line 26 and line 27 . . . . .	<input type="radio"/> 28	_____

#### 29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?

Single or married/RDP filing separately . . . . .	\$237,035
Head of household . . . . .	\$355,558
Married/RDP filing jointly or qualifying surviving spouse/RDP . . . . .	\$474,075

**No.** Transfer the amount on line 28 to line 29.

**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29 . . . . . ☐ 29 \_\_\_\_\_

#### 30 Enter the larger of the amount on line 29 or your standard deduction shown below:

Single or married/RDP filing separately. See instructions . . . . .	\$5,363
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . . . .	\$10,726
	<input type="radio"/> 30 _____

#### Part IV California Taxable Income

1	<b>California AGI.</b> Enter your California AGI from Part II, line 27, column E. . . . .	<input type="radio"/> 1	_____
2	Enter your deductions from line 30 . . . . .	<input type="radio"/> 2	_____
3	<b>Deduction Percentage.</b> Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . .	<input type="radio"/> 3	_____
4	<b>California Itemized/Standard Deductions.</b> Multiply line 2 by the percentage on line 3. . . . .	<input type="radio"/> 4	_____
5	<b>California Taxable Income.</b> Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- . . . . .	<input type="radio"/> 5	_____