

Section B - Additional Income from federal Schedule 1 (Form 1040) (continued)		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)
q	Taxable distributions from an ABLE account 8q				
r	Scholarship and fellowship grants not reported on federal Form(s) W-2 8r				
s	Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d 8s	()	()		()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t				
u	Wages earned while incarcerated 8u				
z	Other income 8z				
9 a	Total other income. Add line 8a through line 8z 9a				
10	Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, and line 9a in column D. 10				

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

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				
19 a	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 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				
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 federal Schedule K-1 (Form 1041) 24k				
z	Other adjustments 24z				
25	Total other adjustments. Add line 24a through line 24z 25				
26	Add line 11 through line 23 and line 25 in column D 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 Schedule CA (540), Part II or Schedule CA (540NR), Part III.