

CAWK_ID	Itemized Deductions Worksheet Line 29	2023
Name(s)		California ID Number

Is the amount on Form 540, 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 widow(er) \$ 474,075

NO Transfer the amount from line 28 to line 29. Do not complete the Itemized Deductions Worksheet.

YES Complete the Itemized Deductions Worksheet below.

Note:

- If married or an RDP and filing a separate tax return, you and your spouse/RDP must either both itemize your deductions (even if the itemized deductions of one spouse/RDP are less than the standard deduction) or both take the standard deduction.
- Also, if someone else can claim you as a dependent, claim the greater of the standard deduction or your itemized deductions. See the instructions for "California Standard Deduction Worksheet for Dependents" within the Form 540 Personal Income Tax Booklet to figure your standard deduction.

1. Amount from Schedule CA (540), Part II, line 28 1 _____
2. Add the amounts on federal Schedule A (Form 1040), line 4, line 9,
and line 15 plus any gambling losses included on line 16, if applicable 2 _____
3. Subtract line 2 from line 1 3 _____
If zero, STOP. Enter the amount from line 1 on
Schedule CA (540), Part II, line 29.
4. Multiply line 3 by 80% (.80) 4 _____
5. Amount from Form 540, line 13 5 _____
6. Enter the amount shown above for your filing status 6 _____
7. Subtract line 6 from line 5 7 _____
Note: If zero or less, STOP. Enter the amount from line 1
on Schedule CA (540), Part II, line 29.
8. Multiply line 7 by 6% (.06) 8 _____
9. Compare line 4 and line 8. Enter the smaller amount here 9 _____
10. Total itemized deductions. Subtract line 9 from line 1.
Enter here and on Schedule CA (540), Part II, line 29 10 _____

Line 2 - Computation

Federal Form 1040, Schedule A, line 4 _____
Federal Form 1040, Schedule A, line 9 _____
Federal Form 1040, Schedule A, line 15 _____
Federal Form 1040, Schedule A, plus any gambling losses included on line 16 _____
Total _____

Do not file with California. Keep for your records.