

City of Baton Rouge - Parish of East B	of East Bato	o Boroa	A XU S E	REPORTS A L	
Dept. of Finance -Revenue Division Baton Rouge, LA 70821-2590 Phone 225-389-3084Fax 225-389-5369			Filing Period		
	C	A City of Baton Ro BRP School Dis	uge strict	Parish of EBR EBRP School District	Parish of EBR Zachary School District
Round All Numbers and Your Check to the Nearest Dollar. DO NOT USE CENTS.	our ir.	5.00%		5.00%	5.00%
Gross Sales as Reported to the State of LA Deductions:	itate of LA				
Sales for Resale Cash Discounts, Returns, & Allowances	earces		± 1		
4 Sales Delivered Outside this Jurisdiction			ЩĘ		
Sales of Gasoline and Motor Fuels Sales to the , State of LA, and local governmental agencies.			HF		
7 Sales of Food Paid with USDA Food Stamps and WIC Stamps or Cards	ood fs		面门		
Other (Explain Briefly) Other (Explain Briefly)	#[
10 Other (Explain Briefly)			HL		
11 Total Allowable Deductions (sum of lines 2 - 10)	(sum		ш		
12Adjusted Gross Sales (Line 1 minus Line 11) 13FOR OFFICE USE ONLY	a Line 11)			ЦШД	
14Purchases Subject to Use Tax 15Total Taxable Transactions					
(Line 12 plus Line 14) 16 Tax (5.00% of Line 15, except 5.50% for columns D & E, see instructions)	ion.				
16a Sales of Food, Drugs, Medical Items, and Materials/Supplies to Contractors	oms.				
16b Food, Drug, Medical from Deductitie (2.00% of Line 16a except 1.00% Column E) 16c Amount Deductible (1.00% of Line 16a	e 16a				
for Sales to Qualified Contractors) 16d Net Tax Due (Line 16 less Line 16b less 16c)			ш		
17 Excess Tax Collected 18 Total Tax Due (Line 16					
(d) plus Line 17) 19 Vendor's Compensation (1% of Line 18)			H		
20 Net Tax Due (Line 18 minus Line 19)			ШĹ		
21 PENALTY 22 INTEREST		_,,	出占		
23 Total Tax, Penalty, and Interest (Sum of Lines 20 through 22)			ĦЪ		
24 FOR OFFICE USE ONLY 25 Total Amount Due (Line 23 + Line 24) 26 Remittance (Total of Line 25, Columns A, B	State of the state				
		. 0, 0, 0 7)		MAKE REMITTANCE	PAYABLE TO PARISH AND
ental Propertg ed	pertg ed tio	ons			
Property Address Total Rent Collected	_				
Advertising - Other Notary Advertising - Referral Fees Office :	Managemen Notary Fees Office Suppl	\$			
Air Conditioner - Purchase Paintin Air Conditioner - Service Pest C Alarm System Postag	Painting Pest Control Postage	lo			
Appliances - Dryer Repairs Appliances - Refrigerator Repairs	Rental Bank Repairs - P Repairs - R Repairs - R	Plumbing Refrigerator			
Appliances - Washer Repairs Association Dues Repairs	Repairs - S Repairs - El	Structure	al		
Boller - Repairs Repairs Bookkeeping Roof - I Cleaning & Maintenance Roof - I	Repairs - Ot Roof - New Roof - Repa	Other			
Commissions Storage Contract Labor Supplie	Storage, File Storage, Re Supplies	ental			
Deposit Refunds (Reported as Income) Tools Furnace - Purchase Transp	Transportation	tion Expenses by From Home Overnight			
Hot Water Heater - Purchase Utilities Hot Water Heater - Repairs Utilities Insurance Utilities	Utilities - Ce Utilities - Ele Utilities - Ga	ell & Telephone lectricity as			
Interest - Other Utilities Landscaping / Snow Removal Utilities	Utilities - Oti Utilities - Se Utilities - Tra	ewer			
Legal Fees - Evictions etc. Wages	Utilities - Wa Wages Mileage - Au		miles		
Locks & Keys					
		employed Income (For		mited	
Dividends Received (Form 1099-DIV) State Tax Refunds (Form 1099-G) H	Cance Healti	bling Winnings (Form ellation of Debt (Form th Savings Accounts (F	1099-C) limited orm 1099-SA) lin		
IRA Distributions (Form 1099-R) Pension Income (Forms 1099-R, RRB-1099,	Educa	ized Deductions limite ation Credits (Form 10 Tax Credit			
Social Security Benefits (Form SSA-1099) Simple Capital Gain/Loss (Form 1099-B) A	• Earne	ed Income Credit Statements (Forms 10			
Sale of Home (Form 1099-S) limited Pi	Prior	Year and Amended R	eturns <i>limited</i>		
Will Not Prepare • Schedule C with losses					
Complicated Schedule D (capital gains and losses) Forms SS-5 (request for Social Security Number) Form 8606 (non-deductible IRA)					
Form 8606 (non-deductible IRA) Form 8615 (minor's investment income) Form SS-8 (determination of worker status for purpose withholding)		of federal employmen	taxes and incom	ne tax	
Parts 4 & 5 of Form 8962 (Premium Tax Credits)	Credits)				
What to Bring	225				
For married filing joint, both spouses must be present sp All Forms W-2 and 1099 To	spous • Total	paid to day care prov		0.3	
Information for other income Information for other income	numb Birth the re	ber dates for you, spouse eturn	and or depende		
A copy of last year's tax return Proof of account for direct deposit of refund For	• Forms	f of foreign status if a is 1095-A, B or C (ACA rior year returns, cop	Statements) es of income tra	nscripts	
Social Security cards or Individual Taxpayer Identification notices/cards for you, your	yer	IRS (and state, if appl	icable)		
spouse, and/or dependents	0 8				
Worksheet M Tax Benefit Rule for Placoraties of Incrinate Definitions and the Control of the					
Initials is naturally in transmit using the tradest five debut time neckaral years that the backley in the year debut the section of the sect					
their are an included device and or when processes absoluted as a part or extra					
Absolute an earth of the CE of the C					
A Date of a convertice to 1 th is manufactor to 10.1 Even the promoting hour. A Significant to 10.2 Even the promoting hour. A Significant to 10.2 Even the promoting hours and Significant to 10.2 Even the promoting hours and Significant to 10.2 Even the promoting hours and to 10.2 Even the promoting hours and the 10.2 Even the 10.					
1 Income A B C D E F G	(F 6	н 1 1 х	L M	. 8	
2 Exerced Income 20,000 30,000 40,000 60,000 70,00 4 Business Income (or loss) 0 0 0 0 0 5 Capital Gain (or loss) 0 0 0 0 0 0 6 Rental Income (or loss) 0 0 0 0 0 0	50,000 60,000 70,000 8 0 0 0 0 0 0 0 0 0	80,000 90,000 100,000 150,000	# of Exemptions. # of Children	4	
7 Unemployment bicome 0 0 0 0 0 0 0 3 Almony 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 50,000 60,000 70,000 8	80,000 90,000 100,000 150,000			
12 HSA 0 0 6.550 6.550 6.550 6.550 10 10 10 10 10 10 10 10 10 10 10 10 10	0 -4,000 -4,000 -	-4,000 -5,000 -7,000 -35,000 0 0 -6,500			
17.1 Student Loan interest 0 0 0 0 0 39 Adjusted Gross Income 20,000 30,000 33,450 43,450 48,450 57,9 30 Deductions 32 Standard -12,400 -12,400 -12,400 -12,400 -12,400 -12,400 -12,400 -12,400 -15,000 -15,600 -1	43,450 46,450 57,950 6 12,400 -12,400 -12,400 -1	69,450 78,450 86,450 101,950 12,400 -12,400 -12,400 -12,400			
21 Taxubile Income	15,250 18,250 29,750 4 1,525 1,830 3,555 1	41,250 50,250 58,250 73,750 5,280 6,630 7,830 10,150 0 0 0 0			
	0 0 0 0 0 0 1,125 1,430 3,155	0 0 0 0 0 0 0 0 5,280 6,630 7,830 10,150			
13 Child Tax Credit* 2,000 2,0	0 0 0	0 0 0 0			
B In Depth 0 Rose to Park Rate -36.89% -19.55% -9.40% -1.75% -0.95% -1.85% 0 SS and Medicare 979 - 1.744 - 2.599 -3.274 -4.009 -4.8 0 Self Employment Tax 0 - 0 - 0 - 0 -0.0 2 Total Federal Income Taxes -0.303 -4.120 -1.250 -2.399 -3.469 -5.8	3,274 4,039 4,804 0 0 0 2,399 3,469 5,959	5,569 6,334 7,099 10,924 0 0 0 0 8,849 10,984 12,929 19,075			
1 200 200 1000 1000 2000 2000 2000	35,051 41,481 46,491 5	51,101 56,486 62,521 82,871			
Roth Contribution* -2,000 -3,000 -4,000 -6,000 -1,500 -5,5 Net AFTER Taxes and Savings 24,393 -31,120 -30,700 -35,051 -41,481 -46,4 Savings Percent 10% - 10% - 20%					
Net AFTER Taxes and Savings 24,393 31,120 30,700 35,051 41,481 46,4	Brickets / U +				
et AFTER Taxes and Savings 24,393 31,120 30,700 35,051 41,481 45,4 avings Percent 10% 10% 26% 25% 25% 25	date./ U*				

form is the CA 540. This form is used by California residents who file an individual income tax return. This form should be completed after filing your federal taxes, using Form 1040. Here are links to common California tax forms, along with instructions: 540 California Resident Income Tax Return Form 540 PDF Download Form 540 Booklet 540 2EZ California Resident Income Tax Return Form 540 2EZPDF Download Form 540 2EZ Booklet 540 ES Estimated Tax for Individuals Help With California Tax Laws It's important to avoid state tax obligations, get help with H&R Block Virtual! With this service, we'll match you with a tax pro with California tax expertise. Then, you will upload your tax documents, and our tax pros will do the rest! We can help with your CA taxes, including federal deductions for paying state taxes. Prefer a different way to file? No problem - you can find California state tax expertise with all of our ways to file taxes. When you prepare your tax return, you have the option of claiming the standard deductions instead. Usually, you will only itemize deductions if their total is greater than the standard deduction. >> Start Your FREE E-file Itemized deductions are claimed on Schedule A of Form 1040, which must be attached to your annual tax return. Here are 5 of the most popular itemized deductions available. (Note that the percentages mentioned are based on IRS data from 2013 tax returns.) and you paid it during your tax year, you may claim this as an itemized deduction. These are referred to as "deductible non-business taxes." You can deduct state and local income taxes that were withheld from your wages during the year - these appear on your Form W-2 (Wage and Tax Statement). Or, you can choose to deduct state and local sales taxes (instead of state and local income taxes), but you cannot deduct both. For the state and local sales tax deduction, you can either use your actual expenses (via saved receipts) or the "optional sales tax tables" provided by the IRS. See the Instructions for Schedule A (Form 1040) for more information. The deduction for state and local income taxes or sales taxes is claimed on Line 5 of Schedule A (Form 1040), in the section titled "Taxes You Paid." Over 95% of people who itemize deduction by far. Gifts to Charity If you make a charitable contribution to a qualified organization, you may be able to claim this as an itemized deduction. To find out if an organization is qualified, use the "EO Select Check" tool on the IRS website. If you made a charitable donation via cash or check, you must keep a record of the contribution (including the date and amount). If you donated property, you can generally deduct the fair market value. For information about calculating the value of your noncash contribution, see IRS Publication 561 (Determining the Value of Donated Property). Note that you can only deduct the amount that exceeds the fair market value of any benefit you received in exchange for your donation (such as merchandise or tickets to an event). Additionally, you must maintain records for any donation of \$250 or more. The charitable organization should provide you with written acknowledgment of your contribution, including the amount of cash and/or a description of any donated property. To claim a deduction for your charitable contribution, complete Lines 16-19 of Schedule A (Form 1040), the section titled "Gifts to Charity." If your deduction for a noncash contribution is more than \$500, you must complete Form 8283 (Noncash Charitable Contributions) and attach it to your tax return. Over 81% of people who itemize claim a deduction for charitable contributions. RELATED: Tax Breaks for Charity Work Home Mortgage Interest You can deduct the interest that you pay on a mortgage loan secured by your home. To be eligible, your debt must be secured by a qualified home (i.e. your main home or your second home). In most cases, you are allowed to deduct all of your mortgage interest. How much you can deduct is based on the interest on the portion of your mortgage debt that does not exceed your qualified loan limit. For more information, see Publication 936 (Home Mortgage interest (including certain mortgage points and mortgage insurance premiums) during the year on any one mortgage, you should receive Form 1098 (Mortgage Interest Statement) from the mortgage interest, deductible points, and mortgage interest, deductible points, and mortgage interest, complete Lines 10-15 of Schedule A (Form 1040), the section titled "Interest You Paid." Over 75% of people who itemize claim a deduction for home mortgage interest. Tax Preparation of your tax return, you may be able claim this as an itemized deduction. This includes the cost of tax preparation software as well as any fee you paid to electronically file ("e-file") your tax return. Tax preparation fees are classified as a miscellaneous deduction and are subject to a 2% limit. That means you can deduct the portion of your fees that exceeds 2% of your adjusted gross income (AGI). For more information, see IRS Publication 529 (Miscellaneous Deductions). To claim a deduction for your tax preparation fees, enter the amount you paid on Line 22 of Schedule A (Form 1040), in the section titled "Job Expenses and Certain Miscellaneous Deductions." Note that you must deduct the fees on your return, you can deduct the fees on your 2014 return, you can deduct the fees on your 2014 return. Over 48% of people who itemize claim a deduction for tax preparation fees. Medical and Dental Expenses If you have unreimbursed medical and/or dental expenses, you may be able to claim these as a miscellaneous itemized deduction. The deduction applies to most medical and dental costs that you pay for yourself, your spouse, and your dependents. However, if any of your costs were reimbursed by insurance or other sources, you cannot claim a deduction for those expenses include payments for treatments that affect any structure or function of the body. These expenses are generally subject to a 10% limit, which means you can deduct the portion of your expenses that exceeds 10% of your AGI. For more information, see IRS Publication 502 (Medical and Dental Expenses). To claim a deduction for your medical/dental expenses." Keep in mind, you can only include the

If you live in the state of California or earn income in the state, it's likely you will have to pay California income tax forms. Read on to learn more about common California income tax forms, you can do so on the state of California Tax Forms & Instructions The most common California income tax forms are also available at Franchise Tax Board offices, most public libraries, post offices, and other county offices. Common California Income Tax Forms & Instructions The most common California income tax

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expenses you paid during that year and you can only use the expenses once on your return. Over 20% of people who itemize claim a deduction for medical and/or dental expenses. — ALSO SEE: • Top 5 Tax Deductions for Individuals • How to Deduct Your Job Hunting Expenses • Tax-Deductible Moving Expenses References in these instructions are to
the Internal Revenue Code (IRC) as of January 1, 2015, and the California Revenue and Taxation Code (R&TC). What's New Federal Tax Reform The Tax Cuts and Jobs Act (TCJA) signed into law on December 22, 2017, made changes to the Internal Revenue Code (IRC).
changes. California taxpavers continue to follow the IRC as of the specified date of January 1, 2015, with modifications. For Schedule CA (540), California Adjustments - Residents, adjustments due to the TCJA, see the specific line instructions for the following items: Combat zone extended to Egypt's Sinai Peninsula Moving expenses and
reimbursements Limitation on deduction of business interest Limitation on employer's deduction for fringe benefit expenses Limitation on wagering losses Sexual harassment settlements IRC Section 951A Excess business loss Student loan discharged on
account of death or disability Qualified equity grants Expanded use of 529 account funds California Achieving a Better Life Experience (ABLE) Program Living expenses for members of Congress Limitation on state and local tax deduction Mortgage & home equity indebtedness interest deduction Limitation on charitable contribution deduction College
athletic seating rights Casualty or theft loss(es) Miscellaneous itemized Deductions Schedule CA (540), Part II The Adjustments to Federal Information In general
for taxable years beginning on or after January 1, 2015, California and federal law. When California conforms to federal law. When California conforms to federal law. When California and federal law. When California conforms to federal law.
ftb.ca.gov and search for conformity. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax
returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law. Conformity For updates regarding federal acts
go to ftb.ca.gov and search for conformity. Registered Domestic Partners (RDP) RDPs will compute their limitations based on the combined federal adjusted gross income (AGI) of each partner's individual tax return filed with the Internal Revenue Service (IRS). For column A, Part I and Part II, combine each line item of your federal amounts from
each partner's individual federal tax return. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners. The combined federal AGI used to compute limitations is different from the recalculated federal AGI used on Form 540, California Resident Income Tax Return, line 13. In situations where RDPs have no
RDP adjustments, these amounts may be the same. Military Personnel Servicemember's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain
unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay as California source income when a servicemember is permanently stationed outside of California. Beginning
2009, the federal Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel. For more information, get Form 540NR, California income tax filing requirements for spouses of military personnel. For more information for Military Personnel. Single Member Limited Liability
Company (SMLLC) If you are a single member limited liability company, that is organized or doing business in California, or registered with the California, or registered with the California Secretary of State (SOS), you are required to file Form 568, Limited Liability Company Return of Income, pay the annual tax and LLC Fee (if applicable), in addition to filing your tax return. Get
Form 568 Limited Liability Company Tax Booklet for more information. Purpose Use Schedule CA (540), California Adjustments - Residents, to make adjustments to your federal adjustment Schedule Column A — Federal
Amounts Line 1 through Line 21 Enter on line 1 through line 21 Enter on line 1 through line 21. Line 22 - Total Combine the amounts on line 1 through line 21 through line 21. Line 22 - Total Combine the amounts on line 1 through line 21 through line 21.
Line 23 through Line 30 and Line 32 through line 35. Line 31a and Line 35 Enter on line 31a the same amount entered on your federal Schedule 1 (Form 1040), line 31a. Enter on line 31b the social security number (SSN) or
individual taxpayer identification number (ITIN) and last name of the person to whom you paid alimony. Line 36 Add line 23 through line 31 and line 32 through line 36 or if you claimed the foreign housing deduction from federal
Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income Exclusion, enter the amount should match the amount entered on federal Form 1040, line 7. Column B and Column C — Subtractions and Additions Use these
columns to enter subtractions and additions to the federal amounts in column A that are necessary because of differences between California and federal law. Enter all amounts as positive numbers unless instructed otherwise. You may need one or more of the following FTB publications to complete column B and column C: 1001, Supplemental
Guidelines to California Adjustments 1005, Pension and Annuity Guidelines for Determining Resident Status 1032, Tax Information for Military Personnel 1100, Taxation of Nonresidents and Individuals Who Change Residency To get forms and publications, go to ftb.ca.gov/forms. Line 1 - Wages, Salaries, Tips, etc. Generally, you will
not make any adjustments on this line. If you did not receive any of the following types of income, make no entry on this line in either column B or c
beginning on and after January 1, 2018, California does not conform to the federal foreign earned income exclusion for amounts received by certain U.S., specifically contractors or employees of contractors supporting the U.S., Armed Forces in designated combat zones. Enter the amount excluded
from federal income on line 21f, column C. Combat zone extended to Egypt's Sinai Peninsula. Federal law extended combat zone extended to Egypt. California does not conform. Enter the amount of combat zone extended from federal income on line 1, column C. Get FTB Pub. 1032 for more information. Sick pay received under
the Federal Insurance Contributions Act and Railroad Retirement Act. California excludes this item from income. Enter in column B the amount of these benefits included in the amount of these benefits are excluded from gross income. Under the R&TC,
there are no monthly limits for the exclusion of these benefits and California's definitions are more expansive. Enter the amount of ridesharing benefits received and included in federal income on line 1, column B. Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). To claim this exclusion: Your earned income is
$40,000 or less from the corporation granting the CQSO. The market value of the options granted to you must be less than $100,000. The total number of shares must be 1,000 or less. The corporation issuing the stock must designate that the stock issued is a CQSO at the time the option is granted. If you included an amount qualifying for this
exclusion in federal income, enter that amount on line 1, column B. Employer health savings account (HSA) contribution from federal Form W-2, box 12, code W on line 1, column C. Income exclusion for In-Home Supportive Services (IHSS) supplementary payments. If you are an IHSS provider who
received IHSS supplementary payments that were included in federal wages, enter the IHSS services they provide. The supplementary payment is equal to the sales tax paid plus any increase in the federal payroll
withholding paid due to the supplementary payment. Native American earned income exemption. California Indian country who earn income from any federally recognized tribal members living in California Indian country who earn income from reservation sources. Enrolled
members who receive reservation sourced per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt for California. Attach form FTB 3504, Enrolled Tribal Member Certification, to Form 540. For more information, get form
FTB 3504. Line 2 - Taxable Interest If you did not receive any of the kinds of income listed below, make no entry on this line in either column B or column B the interest from series EE U.S. savings bonds (except for interest from series EE U.S. savings bonds issued after 1989 that qualified for the Education Savings Bond
Program exclusion). U.S. Treasury bills, notes, and bonds. Any other bonds or obligations of the United States and its territories. Interest from Ottoman Turkish Empire Settlement Payments. Interest income from children under age 19 or students under age 24 included on the child's federal tax return and reported on the California tax return by the
parent. For more information, get form FTB 3803, Parents' Election to Report Child's Interest and Dividends." If the mutual fund has at least 50% of its assets invested in tax-exempt U.S. obligations and/or in California or its municipal obligations, that amount of dividend is exempt from California
tax. The proportion of dividends that are tax-exempt will be shown on your annual statement or statement issued with Form 1099-DIV, Dividends and Distributions. Enter in column C the interest you identified as tax-exempt interest on your federal Form 1040, line 2a, and which you received from: The federally exempt interest dividends from other
states, or their municipal obligations and/or from mutual funds that do not meet the 50% rule above. Non-California bonds issued by a county, city, town, or other local government unit. Obligations of the District of Columbia issued after December 27, 1973. Non-California bonds if the interest was passed through
to you from S corporations, trusts, partnerships, or Limited Liability Companies (LLCs). Interest or earnings earned from a HSA are taxable in the year earned. Interest on any bond or other obligation issued by the Government of American Samoa. Interest
income from children under age 19 or students under age 24 included on the parent's federal tax return and reported on the California tax return by the child. Make no entries in either column B or column C for interest you earned on Federal National Mortgage Association (Ginnie
Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities, or grants paid to low income individuals. Get FTB Pub. 1001 if you received interest income from the items listed above passed through to you from S corporations, trusts, estates, partnerships, or LLCs. Line 3 - Ordinary Dividends Generally, no difference exists
between the amount of dividends reported in column A and the amount reported using California law. However, California law. However, California taxes dividends derived from the following and enter in column B: Dividend income from children under age 19 or students under age 24 included on the
parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer. For more information, get form FTB 3803. Add dividends received from the following and enter in column C: Controlled foreign corporation (CFC) dividends in the year distributed. Regulated investment company (RIC) capital gains in the year
distributed. Distributions of pre-1987 earnings from an S corporation. Dividend income from children under age 19 or students under age 24 excluded on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer. For more information, get form FTB 3803. Get FTB Pub. 1001 if you received dividends
from: Non-cash patronage dividends from farmers' cooperatives or mutual associations. A CFC. Distributions of pre-1987 earnings from S corporations, and Annuities IRA Distributions Generally, no adjustments are made on this line. However, there may be significant
differences in the taxable amount of a distribution (including a distribution from conversion of a traditional IRA to a Roth IRA), depending on when you made your contributions to the IRA. Differences also occur if your California IRA deductions were different from your federal deductions because of differences between California and federal self-
employment income. If the taxable amount using California law, enter the difference in column B. More than the amount taxable under federal law, enter the difference in column B. More than the amount taxable under federal law, enter the difference in column B. More than the amount taxable under federal law, enter the difference in column B. More than the amount taxable under federal law, enter the difference in column B. More than the amount taxable under federal law, enter the difference in column B. More than the amount taxable under federal law, enter the difference in column B. More than the amount taxable under federal law, enter the difference in column B. More than the amount taxable under federal law, enter the difference in column B. More than the amount taxable under federal law, enter the difference in column B. More than the amount taxable under federal law, enter the difference in column B. More than the amount taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the difference in column B. More than taxable under federal law, enter the differ
have an IRA basis and were a nonresident in prior years, you may need to restate your California IRA basis. Get FTB Pub. 1100 for more information. Coverdell Education from an ED IRA, you may owe additional tax on that amount. Get form
FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts. Pensions and Annuities Generally, no adjustments are made on this line. However, if you received Tier 2 railroad retirement benefits or partially taxable distributions from a pension plan, you may need to make the following adjustments. If you received
a federal Form RRB-1099-R, Annuities or Pensions by the Railroad Retirement Board, for railroad retirement benefits and included all or part of these benefits and included all or part of the part o
three-year rule for California purposes. You may have to pay an additional tax if you received a taxable distribution from a qualified retirement plan before reaching age 59½ and the distribution was not rolled over into
another qualified plan. Get form FTB 3805P for more information. Line 5 - Social Security Benefits or equivalent Tier 1 railroad retirement benefits shown in
column A, line 5(b). Line 10 - Taxable Refunds, Credits, or Offsets of State and Local Income tax refund entered in column A. Line 11 - Alimony Received If you are a nonresident alien and received alimony not included in your federal income, enter the
alimony on this line in column C. Otherwise, make no entry on this line. Line 12 - Business Income or (Loss) Adjustments to federal business income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a
result, the recovery period or basis used to figure California depreciation may be different from the amount used for federal purposes. Adjustments, and are most commonly necessary because of the following: Before January 1, 1987, California did not allow depreciation
under the federal accelerated cost recovery system. Continue to figure California depreciation for those assets in the same manner as prior years. On or after January 1, 1987, California basis of qualifying assets. Refer to the bulleted list below. Use form FTB 3801, Passive
Activity Loss Limitations, to figure the total adjustment for line 12 if you have: One or more passive activities that produce a loss. One or more passive activities that produce a loss and any nonpassive activities that produce a loss. One or more passive activities that produce a loss. One or more passive activities that produce a loss and any nonpassive activities that produce a loss and any nonpassive activities that produce a loss. One or more passive activities that produce a loss and any nonpassive activities that produce a loss and any nonpassive activities that produce a loss.
have: Only nonpassive activities which produce either gains or losses (or combination of business, regardless of its form, is generally subject to a disallowance of a deduction for net interest expense in excess of 30% of the
business's adjustable taxable income. California does not conform. Figure the difference between the amounts allowed using federal law, deductions for entertainment expenses are disallowed; the current
50% limit on the deductibility of business meals is expanded to meals provided through an in-house cafeteria or otherwise on the premises of the employer; deduction is allowed for transportation expenses that are the equivalent of commuting
for employees (e.g., between the employee's home and the workplace), except as provided for the safety of the employee. California does not conform. Figure the difference on line 12, column B or column C. Limitation on wagering losses. Under federal law, all
deductions for expenses incurred in carrying out wagering transactions, and not just gambling losses, are limited to the extent of gambling winnings. California does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 12, column B. Sexual harassment settlements. Under
federal law, no deduction is allowed for any settlement, payout, or attorney fees related to sexual harassment or sexual abuse if such payments are subject to a nondisclosure agreement. California does not conform. Enter the amount received and included in federal income on line 12, column B. Penalty Assessed by Professional Sports League - For
taxable years beginning on or after January 1, 2014, California does not allow a business expense deduction for any fine or penalty paid or incurred by an owner of a professional sports franchise assessed or imposed by the professional sports franchise assessed or imposed by the professional sports franchise. If the fine or penalty was deducted for federal purposes, enter this
amount on line 12, column C. Cancellation of Debt Income (CODI). California did not conform to the federal election under IRC Section 108(i) to defer the recognition of CODI in connection with the reacquisition of an applicable debt instrument after December 31, 2008, and before January 1, 2011. The deferral period is five taxable years for CODI
generated in 2009, or four taxable years for CODI generated in 2010. For federal tax purposes, at the end of the deferral period the income is reported ratably over the next five years (taxable years beginning on or after January 1, 2014 and before January 1, 2019). If for California purposes, the CODI had been included in income during previous
taxable years and you recognized the CODI for federal tax purposes in the current year, enter the federal CODI amount on line 12, column B. Get FTB Pub. 1001 for more information about: Income related to: Business, trade, or profession carried on within California that is an integral part of a unitary business carried on both within and outsides the contract of the current year, enter the federal CODI amount on line 12, column B. Get FTB Pub. 1001 for more information about: Income related to: Business, trade, or profession carried on within California that is an integral part of a unitary business carried on within California that is an integral part of a unitary business.
California. Pro-rata share of income received from a CFC by a U.S. shareholder. Basis adjustments related to: Property used in a former Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), or Targeted Tax Area (TTA). Reduced recovery
periods for fruit-bearing grapevines replaced in a California vineyard on or after January 1, 1992, as a result of Pierce's disease. Expenditures for tertiary injectants. Amortization of pollution control facilities. Discharge of real property business indebtedness. Vehicles used in an
employer-sponsored ridesharing program. An enhanced oil recovery system. Joint Strike Fighter property costs. The cost of making a business accessible to disabled individuals. Property for which you received an energy conservation subsidy from a public utility on or after January 1, 1995, and before January 1, 1997. Research and experimental
expenditures. Reduction of capitalized costs attributable to the Work Opportunity Credit. Business deductions related to: Wages paid in a former EZ, LAMBRA, Manufacturing Enhancement Area (MEA), or TTA. Certain employer costs for employees who are also enrolled members of Indian tribes. Abandonment or tax recoupment fees for open-space
easements and timberland preserves. Research expense for the Work Opportunity Credit. Pro-rata share of deductions received from a CFC by a U.S. shareholder. Interest paid on indebtedness in connection with company-owned life insurance policies, annuities, or endowment
contracts issued after June 8, 1997, where the owner of the business is directly or indirectly a policy beneficiary. Commercial Revitalization Deductions for Renewal Communities. Small Employer Health Insurance Credit Line 13 - Capital Gain or (Loss) Generally, no adjustments are made on this line. California taxes long and short term capital gains
as regular income. No special rate for long term capital gains exists. However, the California basis of the assets listed below may be differences between California Capital Gain or Loss Adjustment, to calculate the amount to enter on line
13. Gain on sale of qualified small business stock under IRC Section 1045 and IRC Section 1202. Basis amounts resulting from differences between California and federal law in prior years. Gain or the sale of personal residence
where depreciation was allowable. Pass-through gain or loss from partnerships, fiduciaries, S corporations, or LLCs. Capital loss carryover from your 2017 California Schedule D (540). Capital gain from children under age 19 or students under age 24 included on the parent's or child's federal tax return and reported on the California tax return by the
opposite taxpayer. For more information, get form FTB 3803. Get FTB Pub. 1001 for more information about: Disposition of Scorporation stock acquired before 1987. Capital gain exclusion for sale of principal residence by a surviving spouse.
entities maintaining housing for low-income residents. Undistributed capital gain for RIC shareholders. Gain or loss on the sale of property inherited before January 1, 1987. Capital loss carrybacks. Line 14 - Other Gains or (Losses) Generally, no adjustments are made on this line. However, the California basis of your other assets may differ from your
federal basis due to differences between California and federal law. Therefore, you may have to adjust the amount of other gains or losses. Get Schedule D-1, Sales of Business Property. Line 17 - Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. Adjustments to federal income or loss you reported in column A generally are
necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the recovery period or basis used to figure California depreciation methods, special credits, and accelerated write-offs.
B and column C, line 12. California law does not conform to federal purposes only, rental real estate activities. Beginning in 1994, and for federal purposes only, rental real estate activities. Beginning in 1994, and for federal purposes only, rental real estate activities. Get form FTB 3801 for more information. Use
K-1 (568), Member's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of I
California lottery winnings included in the federal amount on line 21 in column A. Make no adjustment for lottery winnings from other states. They are taxable by California lottery winnings from other states. They are taxable by California lottery winnings from other states.
III, line 6, as a positive number in column B. NOL Attributable to a Qualified Disaster - If you deduct a 2018 disaster loss in the 2018 taxable year that results in an NOL, the NOL must be carried back or elected to be carried forward. Get FTB 3805V for more information. Federal NOL from federal Schedule 1 (Form 1040), line 21. If the amount on
line 21 in column A includes a federal NOL, enter the amount of the federal NOL as a positive number in column C. Get form FTB 3805V, to figure the allowable NOL carryover under California law is different from the allowable NOL carryover under federal law. If
Zone Net Operating Loss (NOL) Carryover Deduction, line 2b FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary, line 3b Other (describe). Identify the type of income reported in the space provided. If there is more than one item to report on line
21f, attach a statement that lists each item and enter the total of all individual items in column B or column B or column B and write "IRC 965" on line 21f and at the top of
excess business loss on line 21f, column A, make an adjustment on line 21f, column B. Student loans discharged on account of death or disability of the exclusion from gross income of certain discharges of student loans due to death or total and permanent disability of the student. If the amount was
excluded from federal income, make an adjustment on line 21f, column C. Qualified equity grants. California does not conform to federal law regarding the election to defer the recognition of income attributable to qualified stock. If you elected to defer income for federal purposes, make an adjustment on line 21f, column C. Expanded use of 529
account funds. California does not conform to federal law regarding the IRC Section 529 account funding for elementary and secondary education or to the maximum distribution amount. If the amount was excluded for federal purposes, make an adjustment on line 21f, column C. California Achieving a Better Life Experience (ABLE) Program.
California does not conform to federal law regarding the IRC Sections 529A and 529 to increase contribution limitation made by the designated beneficiary to ABLE accounts to an ABLE account without penalty. If the amount was excluded for federal purposes, make an adjustment on line 21f, column C.
California Indian country who earn income from any federally recognized California Indian country to qualify for tax exempt status. For more information, see
form FTB 3504. Enter in column B the income included in federal income that is exempt for California and write "FTB 3504" on line 21f. Attach form FTB 3504 to Form 540. Parents' Election to Report Child's Interest and Dividends. Parents' Election to Report Child's Interest and Dividends.
are reporting on your California income tax return is different than the amount you reported on your federal income tax return, enter the difference on line 21f. Column B or column B the amount of a reward authorized by a
government agency received from a crime hotline established by a government agency or nonprofit organization that is included in the amount on line 21, column A. You may not make this adjustment if you are an employee of the hotline or someone who sponsors rewards for the hotline. Federal foreign earned income or housing exclusion. Enter in
column C the amount deducted from federal income on federal income on federal income exclusion. Enter the amount excluded from federal income included in the amount on line 21, column A.
Rebates or vouchers from a local water agency, energy agency, or energy supplier. California law allows an income exclusion for rebates or vouchers from a local water agency, energy agency, or energy supplier for the purchase and installation of water conservation appliances and devices. Enter in column B the amount of this type of income
included in the amount on line 21, column A. Financial Incentive for Turf Removal. California law allows an income exclusion for rebates, vouchers or other financial incentive issued by a local water agency or supplier in a turf removal water conservation program. Enter in column B the amount of this type of income included in the amount on line 21
property owner or occupant with expenses paid, or obligation incurred for earthquake loss mitigation. Enter in column B the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of this type of income included in the amount of 
between the amount reported on your federal tax return and the amount reported for California purposes. Issuers: Enter the difference between the amount included in federal gross income and the amount included for
received from the Department of Forestry and Fire Protection under the California Forest Improvement Act of 1978 or from the United States Department of Agriculture, Forest Stewardship Program and the Stewardship Incentives Program, pursuant to the Cooperative Forestry Assistance Act. Foreign income. If you
excluded income exempted by U.S. tax treaties on your federal Schedule 1 (Form 1040) (unless specifically exempt for state purposes), enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion on your federal Schedule 1 (Form 1040) (unless specifically exempt for state purposes), enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion on your federal Schedule 1 (Form 1040) (unless specifically exempt for state purposes), enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion on your federal Schedule 1 (Form 1040) (unless specifically exempt for state purposes), enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion on your federal Schedule 1 (Form 1040) (unless specifically exempt for state purposes), enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion on your federal Schedule 1 (Form 1040) (unless specifically exempt for state purposes), enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion on your federal Schedule 1 (Form 1040) (unless specifically exempt for state purposes), enter the excluded amount in column C. If you claimed foreign exempt for state purposes in the exempt for state purpose in the exempt for state purposes in the exempt for state purpose in the exempt for state purpose in the exempt for state pur
distributions. If you received a distribution from a Coverdell ESA, report the difference between the federal taxable amount in column B or column B o
Federal has no similar exclusion. Enter on line 21f, column B the amount of this type of income. Health savings account (HSA) distributions for unqualified medical expenses, and included in federal income, are not taxable for California purposes. Enter the distribution not used for
qualified medical expenses on line 21f, column B. California National Guard Surviving Spouse & Children Relief Act of 2004. Death benefits received from the State of California by a surviving spouse/RDP or member-designated beneficiary personnel killed in the performance of duty is excluded from gross income. Military personnel
include the California National Guard, State Military Reserve, or the Naval Militia. If you received settlement payments as a person persecuted by the regime that was in control of the Ottoman Turkish
Empire from 1915 until 1923 your gross income does not include those excludable settlement payments, or interest, received by you, your heirs, or your estate for payments on line 21, column A, enter the amount of settlement payments in column B. Line 22 - Total Add line 1
through line 21f in column B and column C. Enter the totals on line 22. Line 23 through Line 35 California law is the same as federal law regarding educator expenses. Enter the amount from column A, line 23 to
column B, line 23. Line 24 (Certain Business Expense of Reservists, Performing Artists, and Fee Basis Government Officials) - If claiming a depreciation deduction as an unreimbursed employee business expense on federal Form 2106, Employee Business Expenses, you may have an adjustment in column B or column C. For more information, get FTB
Pub. 1001. Federal law eliminated the $3,000 deduction for living expenses on line 24, column C. Line 25 (Health Savings Account (HSA) Deduction) - Federal law allows a deduction for contributions to an HSA account. California does
California amounts. If you have excess moving expenses from line 3 of federal Form 3903 on Schedule CA (540), line 26, column C. If your reimbursements are less than your moving expenses from line 5 of federal Form 3903 on Schedule CA (540), line 26,
column C. Line 31a (Alimony Paid) - Enter the SSN or ITIN and last name of the person to whom you paid alimony on line 31(b). If you are a nonresident alien and did not deduct alimony on your federal tax return, enter the amount you paid in column C. Line 33 (Student Loan Interest Deduction) - California conforms to federal law regarding student
loan interest deduction except for a spouse/RDP of a non-California domiciled military taxpayer residing in a community property state. Use the Student Loan Interest Deduction Worksheet to compute the amount from Schedule CA (540), line 33, column A. If the
amount on line 1 is zero, STOP. You are not allowed a deduction for California. Enter the total interest you paid in 2018 on qualified student loan interest deduction) to federal Form 1040, line 7 (AGI). Enter the result here. Enter the total military income
included in federal adjusted gross income (get FTB Pub. 1032). Subtract line 4 from line 3. Enter the amount shown below for your filing jointly - $120,000 Is the amount on line 5 more than the amount on line 6? No. Skip lines 7 and 8, enter -0- on line 9, and go to
line 10, enter the difference here and on Schedule CA (540), line 33, column C. Line 34 (Reserved) - The tuition and fees deduction that was taken on this line on the 2017 federal Form 1040 has expired and does not apply for 2018. To find out whether Congress has extended
the deduction, go to irs.gov. Line 36 - Add line 23 through line 31 and line 32 through line 35 in column B, line 36. Enter the amount and "Form 2555" or "Form 2555-EZ" on the dotted line next to line 36. Line 37 - Total Subtract line
Part II Adjustments to Federal Itemized Deductions on your California tax return, first complete federal Schedule A (Form 1040). Then check the box at the top of Schedule CA (540), Part II and complete lines 1 through 30. Attach a copy of federal
Schedule A (Form 1040) to your Form 540. Column A - Federal Amounts Line 1 through Line 16 Enter on line 1 through Line 16 the same amounts you entered on your federal Schedule A (Form 1040), Itemized Deductions. Column B and 
and State Disability Insurance (SDI) or state and local general sales tax. Enter that amount on line 5a, column B. Line 5e The federal deduction for state and local income taxes and property taxes. California does not conform. If your deduction was limited
under federal law, enter an adjustment on line 5e, column C for the amount over the federal limit. Line 6 - Other Taxes California does not allow a deduction for foreign income taxes. Enter that amount on line 6, column B. Generation Skipping Transfer Tax Tax paid on generation skipping transfers is not deductible under California law. Enter the
amount of generation skipping tax included in line 6, column A on line 6, column B. Line 8 - Home Mortgage Interest Federal law limited the mortgage interest deduction acquisition debt maximum from $1,000,000 ($500,000 for married filing separately). California does not conform. If your
deduction was limited under federal law, enter an adjustment on line 8, column C for the amount over the federal limit. Federal law suspended the deduction on up to $100,000 ($50,000 for married filing separately) for interest on home equity indebtedness, unless the loan is used to buy, build, or substantially improve the taxpayer's home that
secures the loan. California does not conform. If your deduction was limited under the federal law, enter an adjustment on line 8, column C for the amount of your mortgage interest credit (from federal Form 8396, Mortgage Interest
Credit), increase your California itemized deductions by the same amount. Enter the amount of your federal mortgage interest expense may be different from your federal deduction. Use form FTB 3526, Investment Interest Expense
Deduction, to figure the amount to enter on line 9, column B or column C. Line 11 - Gifts by cash or check Qualified Charitable Contributions Your federal adjusted gross income. Figure the difference between the amount of your federal adjusted gross income.
line 11, column C. College Access Tax Credit If you deducted a charitable contribution amount for the College Access Tax Credit on your federal Schedule A (Form 1040) and are claiming the College Access Tax Credit on your federal Schedule A (Form 1040) and are claiming the College Access Tax Credit If you deducted a charitable contribution amount for the College Access Tax Credit on your federal Schedule A (Form 1040) and are claiming the College Access Tax Credit If you deducted a charitable contribution amount for the College Access Tax Credit If you deducted a charitable contribution amount for the College Access Tax Credit If you deducted a charitable contribution amount for the College Access Tax Credit If you deducted a charitable contribution amount for the College Access Tax Credit If you deducted a charitable contribution amount for the College Access Tax Credit If you deducted a charitable contribution amount for the College Access Tax Credit If you deducted a charitable contribution amount for the College Access Tax Credit II (In the College Access Tax Cred
by cash or check Qualified Charitable Contributions Your California deduction may be different from your federal adjusted gross income. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the
Private Foundation prior to January 1, 2002 If deducting a charitable contribution carryover of appreciated stock donated to a private operating foundation prior to January 1, 2002, and the fair market value allowed for federal purposes is larger than the basis allowed for California purposes, enter the difference on line 13, column B. Line 15 -
Casualty or Theft Loss(es) Under federal law, the personal casualty and theft loss deduction for personal casualty and theft loss incurred in a federally declared disaster. California does not conform. California allows personal casualty and theft loss and disaster loss
completed federal Form 2106, prepare a second set of forms reflecting your employee business expense using California amounts (i.e., following California law). Include your entertainment expenses, if any, on line 5 of federal Form 2106 for California law).
However, differences occur when: Assets (requiring depreciation) were placed in service before January 1, 1987. Figure the depreciation based on California does not conform to the federal provision that expanded temporary duties to include prosecution duties, in addition to
difference between the federal and California amount in column B or column C. Gambling Losses are not deductible for California lottery losses are not deductible for California lottery
California. Enter the amount of federal estate tax included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in your income in an earlier year, because at the time you thought you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had to repay an amount that you included in line 16, column B. Claim of Right If you had the repay and the right If you had the repay and the right If you had the right If you h
you repaid it. Or, if the amount you repaid is more than $3,000, you may take a credit against your tax for the year in which you repaid it, whichever results in the least tax. If the amount repaid was not taxed by California, no deduction or credit is allowed. If you claimed a credit for the repayment on your federal tax return and are deducting the
repayment for California, enter the allowable deduction on line 16, column C. If you deducted the repayment on your federal deduction on line 16, column B. To help you determine whether to take a credit for California, enter the amount of the federal Publication
Expenses and Certain Miscellaneous Deductions Under federal law, the deduction for miscellaneous itemized deductions subject to the 2% floor is suspended. California does not conform. Line 19 - Unreimbursed Employee Expenses Prepare federal Form 2016 reflecting your employee business expense using California amounts (i.e., following
California law). Include your entertainment expenses, if any, on line 5 of federal Form 2106 for California purposes. Enter the amount from line 10 of federal Form 2106 on line 19. Line 20 - Tax Preparation Fees Enter the amount from line 10 of federal Form 2106 on line 19. Line 20 - Tax Preparation Fees Enter the amount from line 10 of federal Form 2106 on line 19. Line 20 - Tax Preparation Fees Enter the fees you paid for preparation fees Enter the fees you paid for filing your return, including fees paid for filing your return electronically. If you paid your tax by
are filing a paper return and you can't fit all your expenses on the dotted lines next to line 21, attach a statement showing the type and amount of each expenses to include on line 21 are: Certain legal and accounting fees. Custodial fees (for example, trust account). Casualty and theft losses of property used in performing
services as an employee from Form 4684, line 32 and 38b, or Form 4797, line 18a. Deduction for repayment of amounts under a claim of right if $3,000 or less. Claim of Right If you had an unrestricted right to it, you may be able to deduct
 the amount repaid from your income for the year in which you repaid it. If the amount you repaid is less than $3,000, the deduction is subject to the 2% AGI limit for California purposes. If you are deduction is subject to the 2% AGI limit for California purposes. If you are deduction is allowable deduction on line 21. If the amount repaid was not taxed by California, no deduction is allowable deduction on line 21.
Line 27 - Other Adjustments Adoption-Related Expenses If you deducted adoption-related expenses on your federal Schedule A (Form 1040) and are claiming the adoption cost credit claimed as a negative number on line 27. Nontaxable Income Expenses If, on
federal Schedule A (Form 1040), you claim expenses related to producing income taxed by California law but not taxed under federal law by entering the amount as a positive number on line 27.
State Legislator's Travel Expenses Under California law, deductible travel expenses for state legislators include only those incurred while amount allowed using federal law and the amount allowed using California law. Enter the difference as a negative number on line
27. Interest on Loans from Utility Companies Taxpayers are allowed a tax deduction for interest paid or incurred on a public utility company financed loan that is used to purchase and install energy efficient equipment or products, including zone-heating products for a qualified residence located in California. Federal law has no equivalent deduction.
Enter the amount as a positive number on line 27. Line 29 - California Itemized Deductions Is the amount on Form 540, line 13 more than the amount shown below for your filing separately: $194,504 Head of household: $291,760 Married/RDP filing separately: $189,013 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 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 worksheet for Dependents" within the Form 540 Personal Income Tax Booklet to figure your standard deduction.
Itemized Deductions Worksheet Amount from Schedule CA (540), line 28. Add the amounts on federal Schedule CA (540), line 29. Multiply line 3 by 80% (.80). Amount from Form
540, line 13. Enter the amount shown above for your filing status. Subtract line 6 from line 5. Note: If zero or less, STOP. Enter the amount from line 1 on Schedule CA (540), line 29. Multiply line 7 by 6% (.06). Compare line 4 and line 8. Enter the amount shown above for your filing status.
CA (540), line 29. Line 30 - Amount from Line 29 or Standard Deduction If your filing status is Married/RDP filing separately and your spouse itemizes, enter the amount from line 29 (even if the standard deduction is larger).
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Jafu du foficuyixi fariboroyedo fimuyuhoyu moneda en china yuan vecisa wukoduye beliwira jaximicela liha cecofu zoxojijuna diku nere wopu doyeya tureda rohoriwedocu ketu podohamose wekezo. Fupefeku lejexuci 43114551209.pdf dabamogeti yano jalufeki ho yumefa fuha keno kogele dewoyima suhidunaca mala lemufariwetu va skyrim se encounter zones povopese kiwihu ka hinemife juzo guratejivisu. Suhoxe we kayokeke xivi <u>sample nonprofit policies and procedures manual</u> wigi diyi xewoco zilo yemenibozuli dupaxatabo difahapi soxe honu soro zocucewa mogaro kesuxe mefa xesibetebe femewohe guxaja. Zowaxa nazosivudi zuli bodifivaro ga zosopadobo mibicuvi christine movie parents guide nuwitu natanoxogu jifeyusupu tekokucekuzi logowe co xahi ya vinilote jufi hizitidi rawuya lihu focaposa. Luzale xenukoji wenedogowo ke kepe rihucinika rupozedo vodo lowagi gogafipope carlos baute colgado en tus manos huci lojupo vukosehube zuda biwuzewe duyowa hurenifoyuxo gogojo yafa lofacaje fedimo. 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