

STATE BOARD OF EQUALIZATION



Appeal Name: Kent H. Baker

Case ID: 551816 ITEM #: B2

Date: November 15, 2011 Exhibit No: _____

TP FTB DEPT PUBLIC COMMENT

Name as Shown on Return
Kent H. Baker

Social Security Number
[REDACTED]

Part I – Itemized Deductions (Not Subject to 2% Limitation)

1	Adoption-related expenses <i>(Enter as negative)</i>	1	
2	Mortgage interest credit, from federal Form 8396, line 3	2	
3	Investment interest expense	3	
4	California lottery losses <i>(Enter as negative)</i>	4	
5	Federal estate tax <i>(Enter as negative)</i>	5	
6	Generation skipping transfer tax <i>(Enter as negative)</i>	6	
7	Impairment-related expenses of a handicapped employee, from Form 2106	7	
8	Casualty/theft losses adjustments	8	31,810.
9	California adjustments from K-1s - other taxes	9	
10	Interest paid on loans from a utility company to purchase energy efficient equipment or products for California residences	10	
11 a	Charitable contribution carryover deduction	11 a	
b	Charitable contribution carryover of appreciated stock donated to a private foundation prior to 1/1/02 <i>(Enter as negative)</i>	b	
12	Adjustments for medical benefits paid on behalf of registered domestic partners	12	
13	Health Savings Account (HSA) Distributions	13	
14	Adjustments for Hurricane Katrina	14	
15	Other (itemize):		
a	.....	15 a	
b	.....	b	
c	.....	c	
d	.....	d	
16	Total adjustments not subject to 2% limitation	15	31,810.

Part II – Itemized Deductions (Subject to 2% Limitation)

1	Total federal itemized deductions subject to the 2% limit of federal AGI	1	139.
2	Depreciation subject to the 2% limitation of federal adjusted gross income	2	
3	Nontaxable income expenses	3	
4	Employee business expenses	4	
5	State legislator's travel expenses <i>(Enter as negative)</i>	5	
6	Casualty/theft losses	6	
7	REMIC expenses, from Schedule E	7	
8	California adjustments from K-1s:		
a	Excess deductions on termination	8 a	
b	Deductions related to portfolio income	b	
c	Miscellaneous deductions limited to 2% of adjusted gross income	c	
9	Educator expenses from Schedule CA or Schedule CA(NR) not deducted elsewhere on the California return	9	
10	Other (itemize):		
a	.....	10 a	
b	.....	b	
c	.....	c	
d	.....	d	
11	Total California itemized deductions subject to 2% federal adjusted gross income. Add Part II, lines 1 through 10	11	139.
12	Enter amount from federal Schedule A, line 25	12	11,719.
13	Subtract line 12 from line 11. If line 12 is more than line 11, enter 0	13	0.
14	Enter amount from federal Schedule A, line 26	14	0.
15	Total adjustment subject to 2% limitation. Subtract line 14 from line 13	15	0.

Part III – Total California Miscellaneous Itemized Deductions Adjustment

1	Adjustment for Schedule CA/CA(NR). Add the totals from Part I and Part II	1	31,810.
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TAXPAYER EXHIBIT
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 Kent H. Baker
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