

VITA Military Worksheet															
Client 1					Client 2										
Resident _____ months		Nonresident _____ months			Resident _____ months		Nonresident _____ months								
<input type="checkbox"/> Active Duty Military		<input type="checkbox"/> Active Duty Military			<input type="checkbox"/> Active Duty Military		<input type="checkbox"/> Active Duty Military								
<input type="checkbox"/> Civilian or Retired Military		<input type="checkbox"/> Civilian or Retired Military			<input type="checkbox"/> Civilian or Retired Military		<input type="checkbox"/> Civilian or Retired Military								
Domiciled		State		Domiciled		State		Domiciled		State					
Community Property States: Arizona, California, CN Mariana I, Guam, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, and Wisconsin															
California Adjustments 540NR Schedule CA Column B					Yes		No		California Adjustments 540NR Schedule CA Column B (Continued)			Yes		No	
MPA (Military Pay Adjust) / MSRRRA W-2 (Line 7)					<input type="checkbox"/>		<input type="checkbox"/>		Unemployment Compensation (1099-G) (Line 19)			<input type="checkbox"/>		<input type="checkbox"/>	
Savings Bonds / Treasury Bills Interest (1099-INT) . . . (Line 8)					<input type="checkbox"/>		<input type="checkbox"/>		Taxable Social Security / RR Retirement (Line 20)			<input type="checkbox"/>		<input type="checkbox"/>	
State Tax Refunds (1099-G) (Line 10)					<input type="checkbox"/>		<input type="checkbox"/>		CA Lottery (W-2G) (Line 21a)			<input type="checkbox"/>		<input type="checkbox"/>	
IRA / Pensions (1099-R) (Line 15b/16b)					<input type="checkbox"/>		<input type="checkbox"/>		1040 Adjustments to Income (Lines 23-35)			<input type="checkbox"/>		<input type="checkbox"/>	

1040 Page 1					Schedule CA	California Taxable Amounts 540NR Schedule CA Totals					
Income & Client		Federal Income				CA	1		2		540NR
T = Client 1											
S = Client 2											
J = Joint											
TSJ	1040 Lines	Total Amounts	Client 1	Client 2	Line #	Resident	Nonresident	Resident	Nonresident	Column E	
Military Wages	7				7						
Other Wages	7										
Interest	8				8						
U.S. Bonds	8										
Dividends	9				9						
State Refund	10				10						
Alimony Received	11				11						
Business Income	12				12						
Capital Gains	13				13						
IRA	15				15						
Pensions	16				16						
Rental RE, etc.	17				17						
Unemp. Comp.	19				19						
Social Security	20 b				20 b						
	21				21						
Total Income	22				22						
Federal Subtraction Adjustments (Lines 23-35)					California Subtraction Adjustments on the Schedule CA						
Total Adjustments	36				36						
Adjusted Gross Income	37				37						

Instructions for FTB 2335 — VITA Military Worksheet

Complete the client's Federal (1040) return in TaxWise prior to filling out this Military Worksheet.

Abbreviations T (Taxpayer), S (Spouse), J (Joint), MFJ (married filing jointly), MFS (Married Filing Separately), HOH (Head of Household), QW (Qualified Widow), and S (Single).

On the top of the 2335 form, complete the client information and adjustments.

1. Fill in the clients' names.
2. Fill in the number of months you were a California resident/nonresident.
3. Check the appropriate Active Duty Military and/or Civilian or Retired Military boxes.
4. Fill in the state of domicile and check the appropriate community or separate property state box.
5. Check the appropriate boxes for the "California Adjustments" entries for the differences between federal and California tax law.
6. Normally, full year residents filing single or married, stop here, and complete the resident tax return.
7. Nonresidents or part-year residents continue the worksheet to determine the federal AGI for their separate California returns.

Complete The Income and Adjustments

1. The 1st column list types of income.
2. Mark each income line as "T" for taxpayer, "S" for spouse, and "J" for joint in "TSJ" column.
3. The line numbers match the 1040 page 1 (these amounts come from the client's income forms such as W-2, 1099, etc).
4. On the total amount column, enter the client's income from W2, 1099, etc.
5. Split the federal income into the client 1 and 2 columns based on each client's domicile, community or separate property state. Total down the income for each column and subtract the adjustments to obtain the federal adjusted gross income.
6. Use the Federal entries to complete the California resident, and nonresident.
7. Notice the blocked, shaded boxes on the right side of this form. These correspond to the adjustments for the differences between federal and California tax law for the boxes checked in the "California Adjustments." In the "California Subtraction Adjustments" at the bottom, you make the proper adjustment and manually total the AGI (Adjusted Gross Income) line.
8. Only include income taxable to California, Caution: We assume income is received evenly throughout the year. For part-year residents, recalculate the income received while residing in California.
9. Total across the California taxable columns for each type of income to complete the California Total Amounts Schedule CA column E totals.
10. Total down the income for each column and subtract the adjustments to obtain the California adjusted gross income (AGI).

In Tax Wise Transfer This Information On To The Tax Form and Schedules

1. Using the Military Worksheet, complete the RES/NR WKT (resident/nonresident or part-year resident worksheets) and the Schedule CA CA (540NR) in TaxWise..
2. The far right column on this worksheet California Total Amounts, 540NR Schedule CA Column E, needs to match the TaxWise 540nr Schedule CA CA Column E.
3. Once TaxWise matches this worksheet, print a copy of this form for the client's records and attach to the tax return.