



VITA Military Worksheet

Before completing the VITA Military worksheet, complete the taxpayer's Federal Form 1040 return. Use this worksheet to assist in preparing **only** military California part-year or nonresident returns. This worksheet will help determine the income taxable to California. Refer to FTB Pub. 1032, *Tax Information for Military Personnel*, for examples on income reporting requirements.

Taxpayer Information

First Name	Initial	Last Name
Months of residency in California	Military Status (Check Applicable) <input type="checkbox"/> Active Duty <input type="checkbox"/> Civilian or Retired	Domiciled (Check Applicable) <input type="checkbox"/> Community <input type="checkbox"/> Separate
Months of nonresidency in California	Military Status (Check Applicable) <input type="checkbox"/> Active Duty <input type="checkbox"/> Civilian or Retired	Domiciled (Check Applicable) <input type="checkbox"/> Community <input type="checkbox"/> Separate State/Country

Spouse/Registered Domestic Partner (RDP) Information

First Name	Initial	Last Name
Months of residency in California	Military Status (Check Applicable) <input type="checkbox"/> Active Duty <input type="checkbox"/> Civilian or Retired	Domiciled (Check Applicable) <input type="checkbox"/> Community <input type="checkbox"/> Separate
Months of nonresidency in California	Military Status (Check Applicable) <input type="checkbox"/> Active Duty <input type="checkbox"/> Civilian or Retired	Domiciled (Check Applicable) <input type="checkbox"/> Community <input type="checkbox"/> Separate State/Country

Community Property States

Community property is all property real or personal bought with earnings received (including debts incurred) by either spouse/RDP during marriage.

Community Property States are as follows:

- Arizona
- California
- Guam
- Idaho
- Louisiana
- Nevada
- New Mexico
- Northern Mariana Islands
- Puerto Rico
- Texas
- Washington
- Wisconsin

California Adjustments Schedule CA (540NR)

Check Yes or No for all of the following that correlate to CA Form 540NR based on the taxpayers information.

1. MPA (Military Pay Adjust) / MSRRA W-2, Schedule CA (540NR) Column B, Line 1 Yes No
2. MSRRA and VBTA for civilian spouse of military member, Line 1, column E Yes No
3. Savings Bonds / Treasury Bills Interest (1099-INT), Schedule CA (540NR) Column B, Line 2b Yes No
4. State Tax Refunds (1099-G), Schedule CA (540NR) Column B, Line 10 Yes No
5. IRA / Pensions (1099-R), Schedule CA (540NR) Column B, Line 4b Yes No
6. Unemployment Compensation (1099-G), Schedule CA (540NR) Column B, Line 19 Yes No
7. Taxable Social Security / RR Retirement, Schedule CA (540NR) Column B, Line 5b Yes No
8. CA Lottery (W-2G), Schedule CA (540NR) Column B, Line 21a Yes No
9. 1040 Adjustments to Income. Schedule CA (540NR) Column B, Line 23-35 Yes No

Federal Worksheet

Federal Form 1040 Use the entries from Form 1040 to the complete Income and Schedule 1 in the following sections.

Income	T/S/J	1040 Lines	Income Amounts	Taxpayer	Spouse/RDP
Wages (Military)		1			
Wages (Spouse)		1			
Interest		2b			
U.S. Bonds		2b			
Dividends		3b			
IRA/Pensions		4b			
Social Security		5b			
Capital Gains		6			

Federal Schedule 1 (Form 1040)

State Refund		1			
Alimony Received		2a			
Business Income		3			
Rental RE, etc.		5			
Unemployment		7			
Other Income		8			

Federal Form 1040

Adjust Gross Income		7			
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Schedule 1 (Form 1040) Adjustments to Income

		10-22			
		10-22			
Total Adjustments					

California Worksheet

California Taxable Amounts Schedule CA 540NR

Using California Domicile and Residency Law, fill in the columns to show what is taxable to California.

Income Adjustment Sch.	Schedule CA Line	Taxpayer		Spouse/RDP		Schedule CA (540NR) CA Amounts (Col. E)
		Resident	Nonresident	Resident	Nonresident	
Income	Number					
Wages (Military)	1					
Wages (Spouse)	1					
Interest	2(b)					
Dividends	3(b)					
IRA/Pensions	4(b)					

Schedule CA (540NR) Additional Income

Alimony Received	11				
Business Income	12				
Capital Gain	13				
Rental RE, etc.	17				
Other Income	21				

Schedule CA (540NR) Additional Income Continue

Total Income	22				
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Schedule CA (540NR) Adjustments to Income

	23-25				
	23-25				
Total Adjustments					