

GUIDELINES FOR ABSOLUTE POSITIONING FORM 3514

Absolute Positioning Form 3514 Specifications (Side 1)

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
Definitions	ALPHA = A-Z (MUST BE ALL CAPS) NUMERIC = 0-9 ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9				Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60) and CTP ID, Doc ID and Paper Return Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in FieldDescription column.
1-3	Blank lines	–	–	–	–
4	“Taxable Year” and “Underline”	6	8	13	Conventional form size/style
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
4	“Form” and “Underline”	69	11	79	Conventional form size/style
5	Tax Year Area	7	6	12	Conventional form size/style
5	Title of Form	16	36	51	Conventional form size/style
5	Form Identifier (3514) Area	72	6	77	Conventional form size/style
6	Tax Year Area	7	6	12	Conventional form size/style
6	Title of Form	16	36	51	Conventional form size/style
6	Form Identifier (3514) Area	72	6	77	Conventional form size/style
6	Bold Line	6	–	80	Conventional form size/style
7-60	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
7-19	Blank lines	–	–	–	–
20	Line 1. a. Yes-IRS previously disallowed your federal Earned Income Credit (EIC)	65	1	65	Upper X=marked check box Blank=unmarked check box
20	Line 1. a. No-IRS previously disallowed your federal Earned Income Credit (EIC)	72	1	72	Upper X=marked check box Blank=unmarked check box
21	Blank line	–	–	–	–
22	Line 1. b. Yes-Has Franchise Tax Board (FTB) Previously disallowed your EITC	65	1	65	Upper X=marked check box Blank=unmarked check box
22	Line 1. b. No-Has Franchise Tax Board (FTB) Previously disallowed your EITC	72	1	72	Upper X=marked check box Blank=unmarked check box
23	Blank line	–	–	–	–
24	Line 2. Federal AGI	65	12	76	Numeric
25	Blank line	–	–	–	–
26	Line 3. Federal EIC	65	12	76	Numeric
27-28	Form area	6	–	80	Conventional form, size/style
29	Blank line	–	–	–	–
30	Line 4. Investment Income	65	12	76	Numeric
31-35	Form area	6	–	80	Conventional form, size/style
36	Line 5. Child 1 First Name If entry made in this field, there must be entries in “Child 1 Last Name” field, “Child 1 SSN or ITIN” field and “Child 1 Date of Birth” field. Otherwise all four fields must be blank.	19	11	29	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in “Child 1 Last Name” field at print line 38, “Child1 SSN or ITIN” field at print line 40, and “Child 1 Date of Birth” field at print line 44, Otherwise, all four fields must be blank.
36	Line 5. Child 2 First Name If entry made in this field, there must be entries in “Child 2 Last Name” field, “Child 2 SSN or ITIN” and “Child 2 Date of Birth” field. Otherwise all four fields must be blank.	41	11	51	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in “Child 2 Last Name” field at print line 38, “Child 2 SSN or ITIN” field at print line 40, and “Child 2 Date of Birth” field at print line 44, Otherwise, all four fields must be blank.

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<p>Definitions ALPHA = A-Z (MUST BE ALL CAPS) Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60) and CTP ID, Doc ID and Paper Return Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in FieldDescription column.</p> <p> NUMERIC = 0-9</p> <p> ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9</p>					
36	Line 5 Child 3 First Name If entry made in this field, there must be entries in "Child 3 First Name" field, "Child 3 SSN or ITIN" field and "Child 3 Date of Birth" field. Otherwise all four fields must be blank.	63	11	73	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Child 3 First Name" field at print line 36, "Child 3 SSN or ITIN" field at print line 40, and "Child 3 Date of Birth" field at print line 44, Otherwise, all four fields must be blank.
37	Blank line	–	–	–	–
38	Line 6. Child 1 Last Name If entry made in this field, there must be entries in "Child 1 First Name" field, "Child 1 SSN or ITIN" field and "Child 1 Date of Birth" field. Otherwise all four fields must be blank.	19	17	35	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Child 1 First Name" field at print line 36, "Child 1 SSN or ITIN" field at print line 40, and "Child 1 Date of Birth" field at print line 44, Otherwise, all four fields must be blank.
38	Line 6. Child 2 Last Name If entry made in this field, there must be entries in "Child 2 First Name" field, "Child 2 SSN or ITIN" field and "Child 2 Date of Birth" field. Otherwise all four fields must be blank.	41	17	57	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Child 2 First Name" field at print line 36, "Child 2 SSN or ITIN" field at print line 40, and "Child 2 Date of Birth" field at print line 44, Otherwise, all four fields must be blank.
38	Line 6. Child 3 Last Name If entry made in this field, there must be entries in "Child 3 First Name" field, "Child 3 SSN or ITIN" field and "Child 3 Date of Birth" field. Otherwise all four fields must be blank.	63	17	79	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Child 3 First Name" field at print line 36, "Child 3 SSN or ITIN" field at print line 40, and "Child 3 Date of Birth" field at print line 44, Otherwise, all four fields must be blank.
39	Blank line	–	–	–	–
40	Line 7. Child 1 SSN or ITIN If entry made in this field, there must be entries in "Child 1 First Name" field, "Child 1 Last Name" field and "Child 1 Date of Birth" field. Otherwise all four fields must be blank.	19	9	27	Numeric, No Embedded Spaces. If entry made in this field, there must be entries in "Child 1 First Name" field at print line 36, "Child 1 Last Name" field at print line 38, and "Child 1 Date of Birth" field at print line 44, Otherwise, all four fields must be blank.
40	Line 7. Child 2 SSN or ITIN If entry made in this field, there must be entries in "Child 2 First Name" field, "Child 2 Last Name" field and "Child 2 Date of Birth" field. Otherwise all four fields must be blank.	41	9	49	Numeric, No Embedded Spaces. If entry made in this field, there must be entries in "Child 2 First Name" field at print line 36, "Child 2 Last Name" field at print line 38, and "Child 2 Date of Birth" field at print line 44, Otherwise, all four fields must be blank.
40	Line 7. Child 3 SSN or ITIN If entry made in this field, there must be entries in "Child 3 First Name" field, "Child 3 Last Name" field and "Child 3 Date of Birth" field. Otherwise all four fields must be blank.	63	9	71	Numeric, No Embedded Spaces. If entry made in this field, there must be entries in "Child 3 First Name" field at print line 36, "Child 3 Last Name" field at print line 38, and "Child 3 Date of Birth" field at print line 44, Otherwise, all four fields must be blank.
41-42	Form area	6	–	80	Conventional form size/style
43	Blank Lines	–	–	–	–
44	Line 8. Child 1 Date of Birth If entry made in this field, there must be entries in "Child 1 First Name" field, "Child 1 Last Name" field and "Child 1 SSN or ITIN" field. Otherwise all four fields must be blank.	19	8	26	Numeric, No Embedded Spaces. If entry made in this field, there must be entries in "Child 1 First Name" field at print line 36, "Child 1 Last Name" field at print line 38, and "Child 1 SSN or ITIN" field at print line 40, Otherwise, all four fields must be blank.

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Absolute Positioning Form 3514 Specifications (Side 1)

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
Definitions ALPHA = A-Z (MUST BE ALL CAPS) NUMERIC = 0-9 ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9		Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60) and CTP ID, Doc ID and Paper Return Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in FieldDescription column.			
44	Line 8. Child 2 Date of Birth If entry made in this field, there must be entries in “Child 2 First Name” field, “Child 2 Last Name” field and “Child 2 SSN or ITIN” field. Otherwise all four fields must be blank.	41	8	48	Numeric, No Embedded Spaces. If entry made in this field, there must be entries in “Child 2 First Name” field at print line 36, “Child 2 Last Name” field at print line 38, and “Child 2 SSN or ITIN” field at print line 40, Otherwise, all four fields must be blank.
44	Line 8. Child 3 Date of Birth If entry made in this field, there must be entries in “Child 3 First Name” field, “Child 3 Last Name” field and “Child 3 SSN or ITIN” field. Otherwise all four fields must be blank.	63	8	70	Numeric, No Embedded Spaces. If entry made in this field, there must be entries in “Child 3 First Name” field at print line 36, “Child 3 Last Name” field at print line 38, and “Child 3 SSN or ITIN” field at print line 40, Otherwise, all four fields must be blank.
45	Blank line	–	–	–	–
46-47	Form area	6	–	80	Conventional form size/style
48	Line 9. Child 1 a. Yes-Was the child under age 24 at the end of 2021, a student, and younger than you (or your spouse/RDP, if filing jointly)?	20	1	20	Upper X=marked check box Blank=unmarked check box
48	Line 9. Child 1 a. No-Was the child under age 24 at the end of 2021, a student, and younger than you (or your spouse/RDP, if filing jointly)?	27	1	27	Upper X=marked check box Blank=unmarked check box
48	Line 9. Child 2 a. Yes-Was the child under age 24 at the end of 2021, a student, and younger than you (or your spouse/RDP, if filing jointly)?	42	1	42	Upper X=marked check box Blank=unmarked check box
48	Line 9. Child 2 a. No-Was the child under age 24 at the end of 2021, a student, and younger than you (or your spouse/RDP, if filing jointly)?	49	1	49	Upper X=marked check box Blank=unmarked check box
48	Line 9. Child 3 a. Yes-Was the child under age 24 at the end of 2021, a student, and younger than you (or your spouse/RDP, if filing jointly)?	64	1	64	Upper X=marked check box Blank=unmarked check box
48	Line 9. Child 3 a. No-Was the child under age 24 at the end of 2021, a student, and younger than you (or your spouse/RDP, if filing jointly)?	70	1	70	Upper X=marked check box Blank=unmarked check box
49-50	Form area	6	–	80	Conventional form size/style
51	Blank line	–	–	–	–
52	Child 1 b. Yes-Was the child permanently and totally disabled during any part of 2021?	20	1	20	Upper X=marked check box Blank=unmarked check box
52	Child 1 b. No-Was the child permanently and totally disabled during any part of 2021?	27	1	27	Upper X=marked check box Blank=unmarked check box
52	Child 2 b. Yes-Was the child permanently and totally disabled during any part of 2021?	42	1	42	Upper X=marked check box Blank=unmarked check box
52	Child 2 b. No-Was the child permanently and totally disabled during any part of 2021?	49	1	49	Upper X = marked check box Blank = unmarked check box
52	Child 3 b. Yes-Was the child permanently and totally disabled during any part of 2021?	64	1	64	Upper X=marked check box Blank=unmarked check box

GUIDELINES FOR ABSOLUTE POSITIONING FORM 3514

Absolute Positioning Form 3514 Specifications (Side 1)

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
Definitions	ALPHA = A-Z (MUST BE ALL CAPS) NUMERIC = 0-9 ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9				Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60) and CTP ID, Doc ID and Paper Return Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in FieldDescription column.
52	Child 3 b. No-Was the child permanently and totally disabled during any part of 2021?	70	1	70	Upper X=marked check box Blank=unmarked check box
53	Blank line	–	–	–	–
54	Form area	6	–	80	Conventional form size/style
55	Line 10. Child 1 Child's relationship to you.	19	12	30	Alpha
55	Line 10. Child 2 Child's relationship to you.	41	12	52	Alpha
55	Line 10. Child 3 Child's relationship to you.	63	12	74	Alpha
56	Blank line	–	–	–	–
57-58	Form area	6	–	80	Conventional form size/style
59	Line 11. Child 1 Number of days child lived with you in California during 2021.	19	3	21	Numeric
59	Line 11. Child 2 Number of days child lived with you in California during 2021.	41	3	43	Numeric
59	Line 11. Child 3 Number of days child lived with you in California during 2021.	63	3	65	Numeric
60-61	Blank lines	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 3514	–	–	–	End of bottom registration mark, anchor mark, and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric, replace "613" with your assigned CTP ID
63	Doc ID (mandatory)	40	7	46	Numeric, "8461214"

GUIDELINES FOR ABSOLUTE POSITIONING FORM 3514

Absolute Positioning Form 3514 Specifications (Side 2)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60) and CTP ID, Doc ID and Paper Return Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in FieldDescription column.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5	Blank line	–	–	–	–
6-8	Form area	6	–	80	Conventional form, size/style
	Line 12. Child 1				
9	a. Street Address (number and street and apt. no/ste. No.)	29	35	63	Alphanumeric. Embedded spaces, No punctuation, no symbols other than "/" or "-".
10	Blank line	–	–	–	–
11	Form area	6	–	80	Conventional form, size/style
	Line 12. Child 1				
12	b. City	29	17	45	Alphanumeric, Embedded spaces
	Line 12 Child 1				
12	c. State	50	2	51	Alpha If foreign address, leave State field blank.
	Line 12. Child 1				
12	d. ZIP code	56	10	65	Numeric, "-", If foreign address, leave Zip Code field blank.
13	Blank line	–	–	–	–
14	Form area	6	–	80	Conventional form, size/style
	Line 12. Child 2				
15	a. Street Address (number and street and apt. no/ste. No.)	29	35	63	Alphanumeric. Embedded spaces, No punctuation, no symbols other than "/" or "-".
16	Blank line	–	–	–	–
17	Form area	6	–	80	Conventional form, size/style
	Line 12. Child 2				
18	b. City	29	17	45	Alphanumeric, Embedded spaces
	Line 12 Child 2				
18	c. State	50	2	51	Alpha If foreign address, leave State field blank
	Line 12. Child 2				
18	d. ZIP code	56	10	65	Numeric, "-", If foreign address, leave Zip Code field blank
19	Blank line	–	–	–	–
20	Form area	6	–	80	Conventional form, size/style
	Line 12. Child 3				
21	a. Street Address (number and street and apt. no/ste. No.)	29	35	63	Alphanumeric. Embedded spaces, No punctuation, no symbols other than "/" or "-".
22	Blank line	–	–	–	–
23	Form area	6	–	80	Conventional form, size/style
	Line 12. Child 3				
24	b. City	29	17	45	Alphanumeric, Embedded spaces
	Line 12 Child 3				
24	c. State	50	2	51	Alpha If foreign address, leave State field blank
	Line 12. Child 3				
24	d. ZIP code	56	10	65	Numeric, "-", If foreign address, leave Zip Code field blank
25-26	Form area	6	–	80	Conventional form, size/style
27	Blank line	–	–	–	–
	Line 13. Wages, salaries, tips and other employee compensation, subject to California Withholding.				
28		65	12	76	Numeric

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Absolute Positioning Form 3514 Specifications (Side 2)

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
29	Blank line	–	–	–	–
30	Line 14 IHSS Payments	65	12	76	Numeric
31	Blank line	–	–	–	–
32	Line 15. Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan	65	12	76	Numeric
33	Blank line	–	–	–	–
34	Line 16. Subtract line 14 and line 15 from line 13	65	12	76	Numeric
35	Blank line	–	–	–	–
36	Line 17. Nontaxable combat pay	65	12	76	Numeric
37	Blank line	–	–	–	–
38	Line 18. Business income or (loss).	65	12	76	Numeric
39	Blank line	–	–	–	–
40	Line 18. a. Business name	29	35	63	Alphanumeric, Embedded spaces, "-", "/", "&", No other symbols or punctuation
41	Blank line	–	–	–	–
42	Form area	6	–	80	Conventional form, size/style
43	Line 18 b. Business address	29	35	63	Alphanumeric, Embedded spaces, "-", "/", No other symbols or punctuation
44	Blank line	–	–	–	–
45	Form area	6	–	80	Conventional form, size/style
46	Line 18. City	29	17	45	Alphanumeric, Embedded spaces
46	Line 18 State	50	2	51	Alpha. If foreign address, leave State field blank.
46	Line 18 ZIP Code	56	10	65	Numeric, "-". If foreign address, leave ZIP Code field blank.
47	Blank line	–	–	–	–
48	Line 18. c. Business license number	29	18	46	Alphanumeric
49	Blank line	–	–	–	–
50	Line 18. d. SEIN	29	8	36	Numeric
51	Blank line	–	–	–	–
52	Line 18. e. Business code	29	6	34	Alphanumeric
53	Blank line	–	–	–	–
54	Line 19. California Earned Income	65	12	76	Numeric
55-56	Form area	6	–	80	Conventional form, size/style
57	Blank line	–	–	–	–
58	Line 20. California EITC.	65	12	76	Numeric
59-61	Blank lines	–	–	–	–

Absolute Positioning Form 3514 Specifications (Side 2)

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	NUMERIC = 0-9	
	ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9	

<u>Print Line Number</u>	<u>Identification</u>	<u>Begin Print Position</u>	<u>Maximum Field Length</u>	<u>End Print Position</u>	<u>Field Description</u>
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 3514	–	–	–	End of bottom registration mark, anchor mark, and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc ID (mandatory)	40	7	46	Numeric, "8462214"

GUIDELINES FOR ABSOLUTE POSITIONING FORM 3514

Absolute Positioning Form 3514 Specifications (Side 3)

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor mark	59	2	60	Anchor mark, Conventional form size/style
5	Blank line	–	–	–	–
6-7	Form area	6	–	80	Conventional form, size/style
8	Blank line	–	–	–	–
9	Line 21. CA Exemption Credit Percentage from Form 540NR, Line 38.	53	6	58	Period, 1 whole number and 4 to right of decimal
10	Form area	6	–	80	Conventional form, size/style
11	Line 22. Nonresident or Part-Year Resident EITC.	65	12	76	Numeric
12	Blank line	–	–	–	–
13-14	Form area	6	–	80	Conventional form, size/style
15	Line 23. California Earned Income.	65	12	76	Numeric
16	Blank line	–	–	–	–
17-21	Form area	6	–	80	Conventional form, size/style
22	Blank line	–	–	–	–
23	Line 25. Excess Earned Income over threshold.	65	12	76	Numeric
24	Blank line	–	–	–	–
25	Line 26. Divide line 25 by 100.	75	5	79	Period, 2 whole numbers and 2 to right of decimal
26	Form area	6	–	80	Conventional form, size/style
27	Line 27. Reduction amount.	65	15	79	Numeric
28	Blank line	–	–	–	–
29-32	Form area	6	–	80	Conventional form, size/style
33	Line 28. Young Child Tax Credit	65	12	76	Numeric
34	Blank line	–	–	–	–
35	Form area	6	–	80	Conventional form, size/style
36	Blank line	–	–	–	–
37	Line 29. CA Exemption Credit Percentage from Form 540NR, Line 38.	53	6	58	Period, 1 whole number and 4 to right of decimal
38	Blank line	–	–	–	–
39	Form area	6	–	80	Conventional form, size/style
40	Line 30. Nonresident or Part-year Resident YCTC	65	12	76	Numeric
41-61	Blank lines	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 3514	–	–	–	End of bottom registration mark, anchor mark, and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc ID (mandatory)	40	7	46	Numeric, "8463214"

