

**GUIDELINES FOR ABSOLUTE POSITIONING FORM 540**

**Absolute Positioning Form 540 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)      | Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description column. |   |
|                   |   | NUMERIC =            | 0-9                         |   |   |
|                   |   | ALPHANUMERIC =       | A-Z (MUST BE ALL CAPS), 0-9 |   |   |
| 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   | 15                   | 42                          | 56  | Conventional form size/style  |
| 5                 | Form Identifier (540) Area  | 70                   | 9                           | 78  | Conventional form size/style  |
| 6                 | Tax Year Area   | 7                    | 6                           | 12  | Conventional form size/style  |
| 6                 | Title of Form   | 15                   | 42                          | 56  | Conventional form size/style  |
| 6                 | Form Identifier (540) Area  | 70                   | 9                           | 78  | Conventional form size/style  |
| 6                 | Bold Line   | 6                    | –                           | 80  | Conventional form size/style  |
| 7                 | Amended   | 6                    | 7                           | 12  | “AMENDED”<br>If Amended = Yes – print “AMENDED”<br>If Amended = No – leave blank  |
| 7                 | Amended Tax Return  | 16                   | 1                           | 16  | “1”<br>If Amended = Yes – Print “1”<br>If Amended = No – Leave blank  |
| 7                 | Account Period Ending   | 37                   | 3                           | 39  | “APE”   |
| 7                 | Fiscal Year Ending  | 42                   | 6                           | 47  | MMYYYY or leave blank   |
| 7                 | Federal Return Attachment Area Question - Did Taxpayer attach any federal forms for schedules other than Sch A, or Sch B? | 52                   | 29                          | 80  | Yes – print “ATTACH FEDERAL RETURN”<br>NO – PRINT “DO NOT ATTACH FEDERAL RETURN”  |
| 8                 | ARRP Area   | 78                   | 3                           | 80  | Conventional form size/style  |
| 9                 | Taxpayer’s SSN (or ITIN) (mandatory)  | 6                    | 11                          | 16  | Numeric, “-”  |
| 9                 | Name Control (First 4 Letters of Last Name) (mandatory)   | 19                   | 4                           | 22  | Alpha, No Embedded Spaces,<br>No symbols or punctuation   |
| 9                 | If Joint or Separate Tax Return, Spouse’s/RDP’s SSN (or ITIN) (mandatory)   | 28                   | 11                          | 38  | Numeric, “-”  |
| 9                 | Form Year Indicator (mandatory)   | 52                   | 2                           | 53  | “21”  |
| 9                 | Principal Business Activity (PBA)   | 57                   | 3                           | 59  | Print “PBA” only when there is a “PBA” code.  |
| 9                 | Principal Business Activity (PBA) Code  | 63                   | 6                           | 68  | Numeric. If the PBA code is less than 6 characters and do not populate with zeros. If no PBA code, leave PBA field blank. |
| 9                 | ARRP Area   | 78                   | 3                           | 80  | Conventional form size/style  |
| 10                | Taxpayer’s First Name (mandatory)   | 6                    | 11                          | 16  | Alpha, No Embedded Spaces   |
| 10                | Taxpayer’s Middle Initial   | 19                   | 1                           | 19  | Alpha, or blank   |
| 10                | Taxpayer’s Last Name (mandatory)  | 22                   | 35                          | 56  | Alpha   |
| 10                | Taxpayer’s Suffix   | 59                   | 4                           | 62  | Alpha, or blank   |
| 10                | Taxpayer – If Deceased, <b>must</b> Enter Date of Death, otherwise, leave blank   | 65                   | 10                          | 74  | Numeric, “-”, mm-dd-yyyy (e.g., 08-01-2021), or blank   |
| 10                | ARRP Area   | 78                   | 3                           | 80  | Conventional form size/style  |

**Absolute Positioning Form 540 Specifications (Side 1)**

| Print Line Number   | Identification   | Begin Print Position | Maximum Field Length | End Print Position | Field Description   |
|---|--|----------------------|----------------------|--------------------|---|
| <p>Definitions ALPHA = A-Z (MUST BE ALL CAPS)<br/>                     NUMERIC = 0-9<br/>                     ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9</p> <p>Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description column.</p> |  |                      |                      |                    |   |
| 11  | If Joint Spouse's/RDP's First Name (mandatory)   | 6                    | 11                   | 16                 | Alpha, No Embedded Spaces   |
| 11  | If Joint Tax Return, Spouse's/RDP's Middle Initial   | 19                   | 1                    | 19                 | Alpha, or blank   |
| 11  | If Joint Tax Return, Spouse's/RDP's Last Name (mandatory)  | 22                   | 35                   | 56                 | Alpha   |
| 11  | If Joint Tax Return, Spouse's/RDP's Suffix   | 59                   | 4                    | 62                 | Alpha, or blank   |
| 11  | If Joint Tax Return, Spouse/RDP – If Deceased, <b>must</b> Enter Date of Death, otherwise, leave blank | 65                   | 10                   | 74                 | Numeric, “-”, mm-dd-yyyy (e.g., 08-01-2021), or blank   |
| 11  | ARRP Area  | 78                   | 3                    | 80                 | Conventional form size/style  |
| 12  | Additional Information for In-Care-Of Name or Supplemental Address Information                         | 6                    | 35                   | 40                 | Alphanumeric, Embedded spaces, No punctuation, no symbols other than “/”. If no “in-care-name” and supplemental address information, leave blank. |
| 12  | Executor/Guardian  | 43                   | 35                   | 77                 | Alphanumeric  |
| 12  | ARRP Area  | 78                   | 3                    | 80                 | Conventional form size/style  |
| 13  | Street Address (mandatory)   | 6                    | 35                   | 40                 | Alphanumeric, Embedded spaces, No punctuation, No symbols other than “/” or “_”   |
| 13  | APT, STE, SP, RM, FL, BLDG, and UN   | 43                   | 5                    | 47                 | Alpha, “APT, STE, Sp, RM, FL, BLDG, or UN.” Print only if there is a Number or Letter.  |
| 13  | APT, STE, SP, RM, FL, BLDG, AND UN Number or Letter  | 49                   | 5                    | 53                 | Alphanumeric, no symbols  |
| 13  | Private Mail Box (PMB)   | 56                   | 3                    | 58                 | Print “PMB” only when there is a “PMB” number or letter.  |
| 13  | Private Mail Box Number or Letter  | 60                   | 6                    | 65                 | Alphanumeric, or blank  |
| 13  | ARRP Area  | 78                   | 3                    | 80                 | Conventional form size/style  |
| 13  | ARRP Area (continued) RP Codes:  | 79                   | 2                    | 80                 | Alpha only, Courier 12-point font, any order, or blank<br>D = Taxpayer deceased<br>C = Spouse/RDP deceased  |
| 14  | City (mandatory)   | 6                    | 17                   | 22                 | Alphanumeric, Embedded spaces   |
| 14  | State (mandatory) Use the Standard Abbreviations in this publication.                                  | 25                   | 2                    | 26                 | Alpha. If foreign address, leave State field blank.   |
| 14  | ZIP Code   | 29                   | 10                   | 38                 | Numeric, “-”; If foreign address, leave Zip Code field blank.   |
| 14  | ARRP Area  | 78                   | 3                    | 80                 | Conventional form size/style  |
| 14  | ARRP Area (continued) RP Codes:  | 78                   | 3                    | 80                 | Alphanumeric, Courier 12-point font, any order, or blank<br>E = IRC 965<br>O = Outside the USA<br>U = Military<br>9 = Disaster                    |
| 15  | If Foreign Country Name  | 6                    | 19                   | 24                 | Alphanumeric, Embedded spaces, or blank. 2-character County Abbreviation may be used.   |
| 15  | If Foreign Province/State/County   | 27                   | 17                   | 43                 | Alphanumeric, Embedded spaces, or blank   |
| 15  | If Foreign Postal Code   | 46                   | 16                   | 61                 | Alphanumeric, Embedded spaces, or blank   |

**GUIDELINES FOR ABSOLUTE POSITIONING FORM 540**

**Absolute Positioning Form 540 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)   |                      |                      |                    | Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description column. |
|                   | NUMERIC = 0-9  |                      |                      |                    |   |
|                   | ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9   |                      |                      |                    |   |
| 16                | Taxpayer's Date of Birth   | 6                    | 10                   | 15                 | or blank  |
| 16                | If Joint or Separate Tax Return, Spouse's/RDP's Date of Birth                                | 18                   | 10                   | 27                 | Numeric, "-", mm-dd-yyyy (eg., 06-13-1948), or blank  |
| 16                | Taxpayer's Prior Name (if applicable)  | 30                   | 17                   | 46                 | Alpha, Last name only, or leave blank (e.g., Marriage/RDP in the current tax year changes spouse's/RDP's maiden name)   |
| 16                | If Joint Tax Return, Spouse's/RDP's Prior Name (if applicable)                               | 49                   | 17                   | 65                 | Alpha, Last name only, or leave blank (e.g., Marriage/RDP in the current tax year changes spouse's/RDP's maiden name)   |
| 17-30             | Blank lines  | -                    | -                    | -                  | -   |
| 31-60             | Form area with absolute position data fields   | 6                    | -                    | 80                 | Conventional form size/style with absolute position data fields   |
| 31                | Form area  | 6                    | -                    | 80                 | Conventional form, size/style   |
| 32                | County at time of filing   | 11                   | 28                   | 38                 | Alpha   |
| 33                | Address above is the same as your principal/physical residence address at the time of filing | 71                   | 1                    | 71                 | Upper X = marked check box Blank = unmarked check box   |
| 34-36             | Form area  | 6                    | -                    | 80                 |   |
| 37                | Street Address   | 11                   | 48                   | 58                 | Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or "-"   |
| 37                | Apt. no/ste. no  | 62                   | 9                    | 70                 | Alphanumeric, no symbols  |
| 38-39             | Blank lines  | -                    | -                    | -                  |   |
| 40                | City   | 11                   | 48                   | 58                 | Alphanumeric, Embedded spaces   |
| 40                | State  | 62                   | 2                    | 63                 | Alpha   |
| 40                | Zip Code   | 67                   | 10                   | 76                 | Numeric, "-"  |
| 41                | Blank Line   | -                    | -                    | -                  |   |
| 42-43             | Form area  | 6                    | -                    | 80                 |   |
| 44                | Line 1. Single   | 12                   | 1                    | 12                 | Upper X = marked check box<br>Blank = unmarked check box  |
| 44                | Line 4. Head of household  | 36                   | 1                    | 36                 | Upper X = marked check box<br>Blank = unmarked check box  |
| 45                | Blank line   | -                    | -                    | -                  |   |
| 46                | Line 2. Married/RDP filing jointly   | 12                   | 1                    | 12                 | Upper X = marked check box<br>Blank = unmarked check box  |
| 46                | Line 5. Qualifying Widow(er)   | 36                   | 1                    | 36                 | Upper X = marked check box<br>Blank = unmarked check box  |
| 47-49             | Form area  | 6                    | -                    | 80                 | Conventional form, size/style   |
| 50                | Line 3. Married/RDP filing separately  | 12                   | 1                    | 12                 | Upper X = marked check box<br>Blank = unmarked check box  |
| 51                | Blank line   | -                    | -                    | -                  |   |
| 52                | Line 6. Claimed as a Dependent on Another Return   | 66                   | 1                    | 66                 | Upper X = marked check box<br>Blank = unmarked check box  |
| 53-55             | Form area  | 6                    | -                    | 80                 | Conventional form, size/style   |
| 56                | Line 7. Personal Exemption Count   | 54                   | 1                    | 54                 | "0", "1", "2"   |
| 56                | Line 7. Personal Exemption Amount  | 65                   | 15                   | 79                 | Numeric   |
| 57                | Form area  | 6                    | -                    | 80                 | Conventional form, size/style   |

**Absolute Positioning Form 540 Specifications (Side 1)**

| Print Line Number  | Identification   | Begin Print Position | Maximum Field Length | End Print Position | Field Description   |
|--|--|----------------------|----------------------|--------------------|---|
| <p>Definitions      ALPHA                    =      A-Z (MUST BE ALL CAPS)      Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description column.</p> <p>                      NUMERIC                =      0-9</p> <p>                      ALPHANUMERIC        =      A-Z (MUST BE ALL CAPS), 0-9</p> |  |                      |                      |                    |   |
| 58   | Line 8. Blind Exemption Count                                    | 54                   | 1                    | 54                 | "0"; "1"; "2"   |
| 58   | Line 8. Blind Exemption Amount                                   | 65                   | 15                   | 79                 | Numeric   |
| 59   | Form area  | 6                    | –                    | 80                 | Conventional form, size/style   |
| 60   | Line 9. Senior Exemption Count                                   | 54                   | 1                    | 54                 | "0"; "1"; "2"   |
| 60   | Line 9. Senior Exemption Amount                                  | 65                   | 15                   | 79                 | Numeric   |
| 61-62  | Blank lines  | –                    | –                    | –                  |   |
| 62-63  | Bottom Registration Mark, Anchor Mark, and conventional Form 540 | –                    | –                    | –                  | 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, "3101214"  |
| 63   | Paper Return Survey  | 53                   | 1                    | 53                 | Print Reason Codes, Numeric "1"= I believe there is an extra cost to e-file "2"= I believe e-filing is not secure "3"= I do not want 3rd party software to have my data "4"= I do not want Franchise Tax Board to have my data "5"= My Federal e-file return was rejected "6"= I have no Internet connection Or blank |

**GUIDELINES FOR ABSOLUTE POSITIONING FORM 540**

**Absolute Positioning Form 540 Specifications (Side 2)**

| Print Line Number  | Identification  | Begin Print Position | Maximum Field Length | End Print Position | Field Description   |
|--|---|----------------------|----------------------|--------------------|---|
| <p>Definitions      ALPHA                    =      A-Z (MUST BE ALL CAPS)      Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description column.</p> <p>                      NUMERIC                    =      0-9</p> <p>                      ALPHANUMERIC            =      A-Z (MUST BE ALL CAPS), 0-9</p> |   |                      |                      |                    |   |
| 1-3  | Blank lines   | –                    | –                    | –                  | –   |
| 4  | Anchor Mark   | 59                   | 2                    | 60                 | Anchor mark, Conventional form size/style   |
| 5-8  | Form area   | 6                    | –                    | 80                 | Conventional form size/style  |
| 9  | Line 10. Dependent 1 First Name<br><b>If entry made in this field, there must be entries in “Dependent 1 Last Name” field, “Dependent 1 Relationship” field, and “Dependent 1 SSN” field. Otherwise, all four fields must be blank.</b> | 20                   | 11                   | 30                 | Alpha, No Embedded Spaces. If entry made in this field, there must be entries in “Dependent 1 Last Name” field at print line 54, “Dependent 1 SSN” field at print line 56, “Dependent 1 Relationship” field at print line 58. Otherwise, all four fields must be blank.   |
| 9  | Line 10. Dependent 2 First Name<br><b>If entry made in this field, there must be entries in “Dependent 2 Last Name” field, “Dependent 2 Relationship” field, and “Dependent 2 SSN” field. Otherwise, all four fields must be blank.</b> | 41                   | 11                   | 51                 | Alpha, No Embedded Spaces. If entry made in this field, there must be entries in “Dependent 2 Last Name” field at print line 54, “Dependent 2 SSN” field at print line 56, “Dependent 2 Relationship” field at print line 58. Otherwise, all four fields must be blank.   |
| 9  | Line 10. Dependent 3 First Name<br><b>If entry made in this field, there must be entries in “Dependent 3 Last Name” field, “Dependent 3 Relationship” field, and “Dependent 3 SSN” field. Otherwise, all four fields must be blank.</b> | 62                   | 11                   | 72                 | Alpha, No Embedded Spaces. If entry made in this field, there must be entries in “Dependent 3 Last Name” field at print line 54, “Dependent 3 SSN” field at print line 56, “Dependent 3 Relationship” field at print line 58. <b>Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)</b> |
| 10   | Blank line  | –                    | –                    | –                  | –   |
| 11   | Line 10. Dependent 1 Last Name<br><b>If entry made in this field, there must be entries in “Dependent 1 First Name” field, “Dependent 1 Relationship” field and “Dependent 1 SSN” field. Otherwise, all four fields must be blank.</b>  | 20                   | 17                   | 36                 | Alpha. If entry made in this field, there must be entries in “Dependent 1 First Name” field at print line 52, “Dependent 1 SSN” at print line 56, and “Dependent 1 Relationship” field at print line 58. <b>Otherwise, all four fields must be blank.</b>   |
| 11   | Line 10. Dependent 2 Last Name<br><b>If entry made in this field, there must be entries in “Dependent 1 First Name” field, “Dependent 1 Relationship” field and “Dependent 1 SSN” field. Otherwise, all four fields must be blank.</b>  | 41                   | 17                   | 57                 | Alpha. If entry made in this field, there must be entries in “Dependent 2 First Name” field at print line 52, “Dependent 2 SSN” at print line 56, and “Dependent 2 Relationship” field at print line 58. <b>Otherwise, all four fields must be blank.</b>   |
| 11   | Line 10. Dependent 3 Last Name<br><b>If entry made in this field, there must be entries in “Dependent 1 First Name” field, “Dependent 1 Relationship” field and “Dependent 1 SSN” field. Otherwise, all four fields must be blank.</b>  | 62                   | 17                   | 78                 | Alpha. If entry made in this field, there must be entries in “Dependent 3 First Name” field at print line 52, “Dependent 3 SSN” at print line 56, and “Dependent 3 Relationship” field at print line 58. <b>Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)</b>                      |
| 12   | Blank line  | –                    | –                    | –                  | –   |
| 13   | Line 10. Dependent 1 SSN<br><b>If entry made in this field, there must be entries in “Dependent 1 First Name” field, “Dependent 1 Last Name” field and “Dependent 1 Relationship” field. Otherwise, all four fields must be blank</b>   | 20                   | 9                    | 28                 | Numeric. If entry made in this field, there must be entries in “Dependent 1 First Name” field at print line 52, “Dependent 1 Last Name” field at print line 54 and “Dependent 1 Relationship” field at print line 58. <b>Otherwise, all four fields must be blank.</b>  |

**Absolute Positioning Form 540 Specifications (Side 2)**

| Print Line Number  | Identification   | Begin Print Position | Maximum Field Length | End Print Position | Field Description   |
|--|--|----------------------|----------------------|--------------------|---|
| <p>Definitions      ALPHA                    =      A-Z (MUST BE ALL CAPS)      Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description column.</p> <p>                      NUMERIC                 =      0-9</p> <p>                      ALPHANUMERIC         =      A-Z (MUST BE ALL CAPS), 0-9</p> |  |                      |                      |                    |   |
| 13   | Line 10. Dependent 2 SSN<br><b>If entry made in this field, there must be entries in “Dependent 2 First Name” field, “Dependent 2 Last Name” field and “Dependent 2 Relationship” field. Otherwise, all four fields must be blank.</b> | 41                   | 9                    | 49                 | Numeric. If entry made in this field, there must be entries in “Dependent 2 First Name” field at print line 52, “Dependent 2 Last Name” field at print line 54 and “Dependent 2 Relationship” field at print line 58. <b>Otherwise, all four fields must be blank.</b>  |
| 13   | Line 10. Dependent 3 SSN<br><b>If entry made in this field, there must be entries in “Dependent 3 First Name” field, “Dependent 3 Last Name” field and “Dependent 3 Relationship” field. Otherwise, all four fields must be blank.</b> | 62                   | 9                    | 70                 | Numeric. If entry made in this field, there must be entries in “Dependent 3 First Name” field at print line 52, “Dependent 3 Last Name” field at print line 54 and “Dependent 3 Relationship” field at print line 58. <b>Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)</b> |
| 14   | Blank line   | –                    | –                    | –                  | –   |
| 15   | Line 10. Dependent 1 Relationship<br><b>If entry made in this field, there must be entries in “Dependent 1 First Name” field, “Dependent 1 Last Name” field and “Dependent 1 SSN” field. Otherwise, all four fields must be blank.</b> | 20                   | 12                   | 31                 | Alpha. If entry made in this field, there must be entries in “Dependent 1 First Name” field at print line 52, “Dependent 1 Last Name” field at print line 54, and “Dependent 1 SSN” field at print line 56. <b>Otherwise, all four fields must be blank.</b>  |
| 15   | Line 10. Dependent 2 Relationship<br><b>If entry made in this field, there must be entries in “Dependent 2 First Name” field, “Dependent 2 Last Name” field and “Dependent 2 SSN” field. Otherwise, all four fields must be blank.</b> | 41                   | 12                   | 52                 | Alpha. If entry made in this field, there must be entries in “Dependent 2 First Name” field at print line 52, “Dependent 2 Last Name” field at print line 54, and “Dependent 2 SSN” field at print line 56. <b>Otherwise, all four fields must be blank.</b>  |
| 15   | Line 10. Dependent 3 Relationship<br><b>If entry made in this field, there must be entries in “Dependent 3 First Name” field, “Dependent 3 Last Name” field and “Dependent 3 SSN” field. Otherwise, all four fields must be blank.</b> | 62                   | 12                   | 73                 | Alpha. If entry made in this field, there must be entries in “Dependent 3 First Name” field at print line 52, “Dependent 3 Last Name” field at print line 54, and “Dependent 3 SSN” field at print line 56. <b>Otherwise, all four fields must be blank. (Exception: If more than three dependents, print “SEE ATTACHED”.</b>   |
| 16   | Blank line   | –                    | –                    | –                  | –   |
| 17   | Line 10. Dependent Exemption Count   | 51                   | 2                    | 52                 | Numeric,<br>For Example “1,” “2,” “3”.. “99”  |
| 17   | Line 10. Dependent Exemption Amount  | 64                   | 15                   | 78                 | Numeric   |
| 18   | Blank lines  | –                    | –                    | –                  | –   |
| 19   | Line 11. Exemption amount  | 64                   | 15                   | 78                 | Numeric   |
| 20-21  | Blank lines  | –                    | –                    | –                  | –   |
| 22   | Line 12. State wages   | 40                   | 15                   | 54                 | Numeric   |
| 23   | Blank line   | –                    | –                    | –                  | –   |
| 24   | Line 13. Federal AGI   | 62                   | 15                   | 76                 | Numeric   |
| 25   | Blank line   | –                    | –                    | –                  | –   |
| 26   | Line 14. CA Adjustments – subtractions   | 62                   | 15                   | 76                 | Numeric   |
| 27-29  | Form area  | 6                    | –                    | 80                 | –   |

**GUIDELINES FOR ABSOLUTE POSITIONING FORM 540**

**Absolute Positioning Form 540 Specifications (Side 2)**

| Print Line Number | Identification   | Begin Print Position | Maximum Field Length | End Print Position | Field Description   |
|-------------------|--|----------------------|----------------------|--------------------|---|
| Definitions       | ALPHA = A-Z (MUST BE ALL CAPS)                                   |                      |                      |                    | Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description column. |
|                   | NUMERIC = 0-9  |                      |                      |                    |   |
|                   | ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9                       |                      |                      |                    |   |
| 30                | Line 16. CA Adjustments – additions                              | 62                   | 15                   | 76                 | Numeric   |
| 31                | Blank line   | –                    | –                    | –                  | –   |
| 32                | Line 17. California adjusted gross income                        | 62                   | 15                   | 76                 | Numeric   |
| 33-37             | Form area  | 6                    | –                    | 80                 | Conventional form, size/style   |
| 38                | Line 18. Standard/Itemized Deductions                            | 62                   | 15                   | 76                 | Numeric   |
| 39                | Blank line   | –                    | –                    | –                  | –   |
| 40                | Line 19. Total taxable income “Write in”                         | 51                   | 5                    | 55                 | Alpha   |
| 40                | Line 19. Total taxable income                                    | 62                   | 15                   | 76                 | Numeric   |
| 41-44             | Form area  | 6                    | –                    | 80                 | Conventional form, size/style   |
| 45                | Line 31. Tax from FTB 3800 Check Box                             | 27                   | 1                    | 27                 | Upper X = marked check box<br>Blank = unmarked check box  |
| 45                | Line 31. Tax from FTB 3803 Check Box                             | 39                   | 1                    | 39                 | Upper X = marked check box<br>Blank = unmarked check box  |
| 45                | Line 31. Tax   | 62                   | 15                   | 76                 | Numeric   |
| 46                | Blank line   | –                    | –                    | –                  | –   |
| 47                | Line 32. Exemption Credits                                       | 62                   | 15                   | 76                 | Numeric   |
| 48                | Blank line   | –                    | –                    | –                  | –   |
| 49                | Line 33. Subtract line 32 from line 31                           | 62                   | 15                   | 76                 | Numeric   |
| 50                | Blank line   | –                    | –                    | –                  | –   |
| 51                | Line 34. Tax from Sch G-1 Check Box                              | 35                   | 1                    | 35                 | Upper X = marked check box<br>Blank = unmarked check box  |
| 51                | Line 34. Tax from FTB 5870A Check Box                            | 47                   | 1                    | 47                 | Upper X = marked check box<br>Blank = unmarked check box  |
| 51                | Line 34. Tax   | 62                   | 15                   | 76                 | Numeric   |
| 52                | Blank line   | –                    | –                    | –                  | –   |
| 53                | Line 35. Add line 33 and line 34                                 | 62                   | 15                   | 76                 | Numeric   |
| 54-55             | Blank line   | –                    | –                    | –                  | –   |
| 56                | Line 40. Nonrefundable Child and Dependent Care Expenses Credit  | 62                   | 15                   | 76                 | Numeric   |
| 57                | Blank line   | –                    | –                    | –                  | –   |
| 58                | Line 43. Code  | 44                   | 3                    | 46                 | Numeric   |
| 58                | Line 43. Amount  | 62                   | 15                   | 76                 | Numeric   |
| 59                | Blank line   | –                    | –                    | –                  | –   |
| 60                | Line 44. Code  | 44                   | 3                    | 46                 | Numeric   |
| 60                | Line 44. Amount  | 62                   | 15                   | 76                 | Numeric   |
| 61                | Blank line   | –                    | –                    | –                  | –   |
| 62-63             | Bottom Registration Mark, Anchor Mark, and conventional Form 540 | –                    | –                    | –                  | End of bottom registration mark, anchor mark, and conventional form size/style  |

***Absolute Positioning Form 540 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), 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 Field Description column. |
|             | 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>   |
|--------------------------|-----------------------|-----------------------------|-----------------------------|---------------------------|--|
| 63                       | CTP ID (mandatory)    | 32                          | 3                           | 34                        | Numeric  |
| 63                       | Doc ID (mandatory)    | 40                          | 7                           | 46                        | Numeric, "3102214"   |
| 63                       | Paper Return Survey   | 53                          | 1                           | 53                        | Print Reason Codes, Numeric<br>"1"= I believe there is an extra cost to e-file<br>"2"= I believe e-filing is not secure<br>"3"= I do not want 3rd party software to have my data<br>"4"= I do not want Franchise Tax Board to have my data<br>"5"= My Federal e-file return was rejected<br>"6"= I have no Internet connection<br>Or blank |



**GUIDELINES FOR ABSOLUTE POSITIONING FORM 540**

**Absolute Positioning Form 540 Specifications (Side 3)**

Definitions ALPHA = A-Z (MUST BE ALL CAPS) Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description 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                    |
| 5-6               | Form area   | 6                    | –                    | 80                 | Conventional form, size/style                                |
| 7-60              | Form area with exact position data fields                           | –                    | –                    | –                  | Conventional form size/style with exact position data fields |
| 7                 | Line 45. Claim more than two credits                                | 62                   | 15                   | 76                 | Numeric  |
| 8                 | Blank line  | –                    | –                    | –                  | –  |
| 9                 | Line 46. Nonrefundable renter's credit                              | 62                   | 15                   | 76                 | Numeric  |
| 10                | Blank line  | –                    | –                    | –                  | –  |
| 11                | Line 47. Add line 40 through line 46                                | 62                   | 15                   | 76                 | Numeric  |
| 12                | Blank line  | –                    | –                    | –                  | –  |
| 13                | Line 48. Subtract line 47 from line 35                              | 62                   | 15                   | 76                 | Numeric  |
| 14-15             | Blank line  | –                    | –                    | –                  | –  |
| 16                | Line 61. Alternative minimum tax                                    | 62                   | 15                   | 76                 | Numeric  |
| 17                | Blank line  | –                    | –                    | –                  | –  |
| 18                | Line 62. Mental Health Services Tax                                 | 62                   | 15                   | 76                 | Numeric  |
| 19                | Blank line  | –                    | –                    | –                  | –  |
| 20                | Line 63. Other taxes and credits "write in"                         | 36                   | 20                   | 55                 | Alphanumeric   |
| 20                | Line 63. Other taxes and credit recapture                           | 62                   | 15                   | 76                 | Numeric  |
| 21                | Blank line  | –                    | –                    | –                  | –  |
| 22                | Line 64. Excess Advance Premium Assistance Subsidy (APAS) repayment | 62                   | 15                   | 76                 | Numeric  |
| 23                | Blank lines   | –                    | –                    | –                  | –  |
| 24                | Line 65. Add line 48, line 61, line 62, line 63, and line 64.       | 62                   | 15                   | 76                 | Numeric  |
| 25-26             | Blank line  | –                    | –                    | –                  | –  |
| 27                | Line 71. California income tax withheld                             | 62                   | 15                   | 76                 | Numeric  |
| 28                | Blank line  | –                    | –                    | –                  | –  |
| 29                | Line 72. CA estimated tax and other payments                        | 62                   | 15                   | 76                 | Numeric  |
| 30                | Blank line  | –                    | –                    | –                  | –  |
| 31                | Line 73. Withholding (Form 592-B and/or 593)                        | 62                   | 15                   | 76                 | Numeric  |
| 32                | Blank line  | –                    | –                    | –                  | –  |
| 33                | Line 74. Excess SDI (or VPD) withheld                               | 62                   | 15                   | 76                 | Numeric  |
| 34                | Blank line  | –                    | –                    | –                  | –  |
| 35                | Line 75. Earned Income Tax Credit                                   | 62                   | 15                   | 76                 | Numeric  |
| 36                | Blank line  | –                    | –                    | –                  | –  |
| 37                | Line 76. Young Child Tax Credit                                     | 62                   | 15                   | 76                 | Numeric  |
| 38                | Blank line  | –                    | –                    | –                  | –  |
| 39                | Line 77. Net Premium Assistance Subsidy (PAS)                       | 62                   | 15                   | 76                 | Numeric  |
| 40                | Blank line  | –                    | –                    | –                  | –  |
| 41                | Line 78. Total Payments "Write in"                                  | 48                   | 8                    | 55                 | Alphanumeric   |

**Absolute Positioning Form 540 Specifications (Side 3)**

|             |              |   |                             |   |
|-------------|--------------|---|-----------------------------|---|
| Definitions | ALPHA        | = | A-Z (MUST BE ALL CAPS)      | Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description 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  |
|-------------------|--|----------------------|----------------------|--------------------|--|
| 41                | Line 78. Total Payments  | 62                   | 15                   | 76                 | Numeric  |
| 42-43             | Blank line   | –                    | –                    | –                  | –  |
| 44                | Line 91. Use Tax   | 52                   | 15                   | 66                 | Numeric  |
| 45-48             | Form area  | 6                    | –                    | 80                 | Conventional form, size/style  |
| 49                | Full-year health care coverage                                   | 59                   | 1                    | 59                 | Upper X = marked check box<br>Blank = unmarked check box   |
| 50                | Blank line   | –                    | –                    | –                  | –  |
| 51                | Line 92. Individual Shared Responsibility (ISR) Penalty          | 52                   | 15                   | 66                 | Numeric  |
| 52-53             | Blank lines  | –                    | –                    | –                  | –  |
| 54                | Line 93. Payments balance  | 62                   | 15                   | 76                 | Numeric  |
| 55                | Blank Line   | –                    | –                    | –                  | –  |
| 56                | Line 94. Use Tax balance   | 62                   | 15                   | 76                 | Numeric  |
| 57                | Blank line   | –                    | –                    | –                  | –  |
| 58                | Line 95. Payments after Individual Shared Responsibility Penalty | 62                   | 15                   | 76                 | Numeric  |
| 59                | Blank line   | –                    | –                    | –                  | –  |
| 60                | Line 96. Individual Shared Responsibility Penalty Balance        | 62                   | 15                   | 76                 | Numeric  |
| 61                | Blank line   | –                    | –                    | –                  | –  |
| 62-63             | Bottom Registration Mark, Anchor Mark, and conventional Form 540 | –                    | –                    | –                  | 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, "3103214"   |
| 63                | Paper Return Survey  | 53                   | 1                    | 53                 | Print Reason Codes, Numeric<br>"1"= I believe there is an extra cost to e-file<br>"2"= I believe e-filing is not secure<br>"3"= I do not want 3rd party software to have my data<br>"4"= I do not want Franchise Tax Board to have my data<br>"5"= My Federal e-file return was rejected<br>"6"= I have no Internet connection<br>Or blank |

**GUIDELINES FOR ABSOLUTE POSITIONING FORM 540**

**Absolute Positioning Form 540 Specifications (Side 4)**

Definitions      ALPHA                    =      A-Z (MUST BE ALL CAPS)      Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description 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                    |
| 5-7               | Form area  | 6                    | –                    | 80                 | Conventional form size/style                                 |
| 8-60              | Form area with exact position data fields  | –                    | –                    | –                  | Conventional form size/style with exact position data fields |
| 8                 | Line 97. Overpaid tax  | 62                   | 15                   | 76                 | –  |
| 9                 | Blank line   | –                    | –                    | –                  | –  |
| 10                | Line 98. Amount of line 97 you want applied to your 2022 estimated tax                 | 62                   | 15                   | 76                 | Numeric  |
| 11                | Blank line   | –                    | –                    | –                  | –  |
| 12                | Line 99. Overpaid tax available this year.   | 62                   | 15                   | 76                 | Numeric  |
| 13                | Blank line   | –                    | –                    | –                  | –  |
| 14                | Line 100. Tax due  | 62                   | 15                   | 76                 | Numeric  |
| 15-17             | Blank line   | –                    | –                    | –                  | –  |
| 18                | Code 400. California Seniors Special Fund.   | 62                   | 15                   | 76                 | Numeric  |
| 19                | Blank line   | –                    | –                    | –                  | –  |
| 20                | Code 401. Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund     | 62                   | 15                   | 76                 | Numeric  |
| 21                | Blank line   | –                    | –                    | –                  | –  |
| 22                | Code 403. Rare and Endanger Species Preservation Voluntary Tax Contribution Program    | 62                   | 15                   | 76                 | Numeric  |
| 23                | Blank line   | –                    | –                    | –                  | –  |
| 24                | Code 405. California Breast Cancer Research Voluntary Tax Contribution Fund            | 62                   | 15                   | 76                 | Numeric  |
| 25                | Blank line   | –                    | –                    | –                  | –  |
| 26                | Code 406. California Firefighter's Memorial Voluntary Tax Contribution Fund            | 62                   | 15                   | 76                 | Numeric  |
| 27                | Blank line   | –                    | –                    | –                  | –  |
| 28                | Code 407. Emergency Food for Families Voluntary Tax Contribution Fund                  | 62                   | 15                   | 76                 | Numeric  |
| 29                | Blank line   | –                    | –                    | –                  | –  |
| 30                | Code 408. California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund | 62                   | 15                   | 76                 | Numeric  |
| 31                | Blank line   | –                    | –                    | –                  | –  |
| 32                | Code 410. California Sea Otter Voluntary Tax Contribution Fund                         | 62                   | 15                   | 76                 | Numeric  |
| 33                | Blank line   | –                    | –                    | –                  | –  |
| 34                | Code 413. California Cancer Research Voluntary Tax Contribution Fund                   | 62                   | 15                   | 76                 | Numeric  |
| 35                | Blank line   | –                    | –                    | –                  | –  |
| 36                | Code 422. School Supplies for Homeless Children Voluntary Tax Contribution Fund        | 62                   | 15                   | 76                 | Numeric  |
| 37                | Blank line   | –                    | –                    | –                  | –  |

**GUIDELINES FOR ABSOLUTE POSITIONING FORM 540**

**Absolute Positioning Form 540 Specifications (Side 4)**

Definitions      ALPHA                    =      A-Z (MUST BE ALL CAPS)      Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description 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  |
|-------------------|---|----------------------|----------------------|--------------------|--|
| 38                | Code 423. State Parks Protection Fund/Parks Pass Purchase                               | 62                   | 15                   | 76                 | Numeric  |
| 39                | Blank line  | –                    | –                    | –                  | –  |
| 40                | Code 424. Protect Our Coast and Oceans Voluntary Tax Contribution Fund                  | 62                   | 15                   | 76                 | Numeric  |
| 41                | Blank line  | –                    | –                    | –                  | –  |
| 42                | Code 425. Keep Arts in Schools Voluntary Tax Contribution Fund                          | 62                   | 15                   | 76                 | Numeric  |
| 43                | Blank line  | –                    | –                    | –                  | –  |
| 44                | Code 431. Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund | 62                   | 15                   | 76                 | Numeric  |
| 45                | Blank line  | –                    | –                    | –                  | –  |
| 46                | Code 438. California Senior Citizen Advocacy Voluntary Tax Contribution Fund            | 62                   | 15                   | 76                 | Numeric  |
| 47                | Blank line  | –                    | –                    | –                  | –  |
| 48                | Code 439. Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund     | 62                   | 15                   | 76                 | Numeric  |
| 49                | Blank line  | –                    | –                    | –                  | –  |
| 50                | Code 440. Rape Kit Backlog Voluntary Tax Contribution Fund                              | 62                   | 15                   | 76                 | Numeric  |
| 51                | Blank line  | –                    | –                    | –                  | –  |
| 52                | Code 443. Schools Not Prisons Voluntary Tax Contribution Fund                           | 62                   | 15                   | 76                 | Numeric  |
| 53                | Blank line  | –                    | –                    | –                  | –  |
| 54                | Code 444. Suicide Prevention Voluntary Tax Contribution Fund                            | 62                   | 15                   | 76                 | Numeric  |
| 55                | Blank line  | –                    | –                    | –                  | –  |
| 56                | Code 445. Mental Health Crisis Prevention Voluntary Tax Contribution Fund               | 62                   | 15                   | 76                 | Numeric  |
| 57                | Blank lines   | –                    | –                    | –                  | –  |
| 58                | Code 446. California Community and Neighborhood Tree Voluntary Tax Contribution Fund    | 62                   | 15                   | 76                 | Numeric  |
| 59                | Blank lines   | –                    | –                    | –                  | –  |
| 60                | Line 110. Add code 400 through code 446. This is your total contribution                | 62                   | 15                   | 76                 | Numeric  |
| 61                | Blank lines   | –                    | –                    | –                  | –  |
| 62-63             | Bottom Registration Mark, Anchor Mark, and conventional Form 540                        | –                    | –                    | –                  | 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, "3104214"   |
| 63                | Paper Return Survey   | 53                   | 1                    | 53                 | Print Reason Codes, Numeric<br>"1"= I believe there is an extra cost to e-file<br>"2"= I believe e-filing is not secure<br>"3"= I do not want 3rd party software to have my data<br>"4"= I do not want Franchise Tax Board to have my data<br>"5"= My Federal e-file return was rejected<br>"6"= I have no Internet connection<br>Or blank |

**GUIDELINES FOR ABSOLUTE POSITIONING FORM 540**

**Absolute Positioning Form 540 Specifications (Side 5)**

| Print Line Number | Identification   | Begin Print Position | Maximum Field Length | End Print Position | Field Description   |
|-------------------|--|----------------------|----------------------|--------------------|---|
| Definitions       | ALPHA = A-Z (MUST BE ALL CAPS)<br>NUMERIC = 0-9<br>ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9  |                      |                      |                    | Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description column.   |
| 1-3               | Blank lines  | –                    | –                    | –                  | –   |
| 4                 | Anchor Mark  | 59                   | 2                    | 60                 | Anchor mark, Conventional form size/style   |
| 5-8               | Form area  | 6                    | –                    | 80                 | Conventional form size/style  |
| 8-60              | Form area with exact position data fields  | –                    | –                    | –                  | Conventional form size/style with exact position data fields  |
| 9                 | Line 111. Amount You Owe   | 62                   | 15                   | 76                 | Numeric   |
| 10-14             | Form area  | 6                    | –                    | 80                 | Conventional form, size/style   |
| 15                | Line 113. FTB 5805 Check Box   | 21                   | 1                    | 21                 | Upper X = marked check box<br>Blank = unmarked check box  |
| 15                | Line 113. FTB 5805F Check Box  | 36                   | 1                    | 36                 | Upper X = marked check box<br>Blank = unmarked check box  |
| 15                | Line 113. Underpayment of Estimated Tax  | 62                   | 15                   | 76                 | Numeric   |
| 16-20             | Form area  | 6                    | –                    | 80                 | Conventional form, size/style   |
| 21                | Line 115. Refund or No Amount Due  | 62                   | 15                   | 76                 | Numeric   |
| 22-27             | Form area  | 6                    | –                    | 80                 | Conventional form, size/style   |
|                   | 1Checking Check Box  |                      |                      |                    |   |
| 28                | <b>If entry in this field, there must be entries in “Routing Number” Field and “Account Number” Field. Otherwise, all three fields must be blank.</b>          | 23                   | 1                    | 23                 | Upper X = marked check box<br>Blank = unmarked check box  |
|                   | 1Routing Number  |                      |                      |                    |   |
| 29                | <b>If entry in this field, there must be entries in “Account Number” Field and “Checking or Savings” Check Box. Otherwise, all three fields must be blank.</b> | 12                   | 9                    | 20                 | Numeric. First two positions must be 01 through 12 or 21 through 32.<br>If entry made in this field, there must be entries in the “DDR Account Number” Field at print line 29 and “Checking” Check box at print line 28 or “Savings” Check box at print line 30. <b>Otherwise, all four fields must be blank.</b> |
|                   | 1Account Number  |                      |                      |                    |   |
| 29                | <b>If entry in this field, there must be entries in “Routing Number” Field and “Checking or Savings” Check Box. Otherwise, all three fields must be blank.</b> | 32                   | 17                   | 48                 | Numeric; “–” If entry made in this field, there must be entries in the “Routing Number” Field at print line 29 and “Checking” Check box at print line 28 or “Savings” Check box at print line 30. <b>Otherwise, all four fields must be blank.</b>  |
| 29                | Line 116. 1Direct Deposit Amount   | 62                   | 15                   | 76                 | Numeric   |
| 30                | 1Savings Check Box   | 23                   | 1                    | 23                 | Upper X = marked check box<br>Blank = unmarked check box  |
| 31-33             | Blank lines  | –                    | –                    | –                  | –   |
|                   | 2Checking Check Box  |                      |                      |                    |   |
| 34                | <b>If entry in this field, there must be entries in “Routing Number” Field and “Account Number” Field. Otherwise, all three fields must be blank.</b>          | 23                   | 1                    | 23                 | Upper X = marked check box<br>Blank = unmarked check box  |

**Absolute Positioning Form 540 Specifications (Side 5)**

| Print Line Number   | Identification  | Begin Print Position  | Maximum Field Length | End Print Position | Field Description  |
|---|---|---|----------------------|--------------------|--|
| Definitions ALPHA = A-Z (MUST BE ALL CAPS)<br>NUMERIC = 0-9<br>ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9 |   | Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description column. |                      |                    |  |
| 35  | 2Routing Number<br><b>If entry in this field, there must be entries in "Account Number" Field and "Checking or Savings" Check Box. Otherwise, all three fields must be blank.</b> | 12  | 9                    | 20                 | Numeric. First two positions must be 01 through 12 or 21 through 32.<br>If entry made in this field, there must be entries in the "DDR Account Number" Field at print line 35 and "Checking" Check box at print line 34 or "Savings" Check box at print line 36. <b>Otherwise, all four fields must be blank.</b>                          |
| 35  | 2Account Number<br><b>If entry in this field, there must be entries in "Routing Number" Field and "Checking or Savings" Check Box. Otherwise, all three fields must be blank.</b> | 32  | 17                   | 48                 | Numeric; "-" If entry made in this field, there must be entries in the "Routing Number" Field at print line 35 and "Checking" Check box at print line 34 or "Savings" Check box at print line 36. <b>Otherwise, all four fields must be blank.</b>   |
| 35  | Line 117. 2Direct Deposit Amount  | 62  | 15                   | 76                 | Numeric  |
| 36  | 2Savings Check Box  | 23  | 1                    | 23                 | Upper X = marked check box<br>Blank = unmarked check box   |
| 37-45   | Form area   | 6   | –                    | 80                 | Conventional form, size/style  |
| 46  | Email address   | 15  | 49                   | 63                 | Alphanumeric   |
| 46  | Preferred phone number  | 66  | 14                   | 79                 | Numeric; "-"   |
| 47-51   | Form area   | 6   | –                    | 80                 | Conventional form, size/style  |
| 52  | PTIN  | 71  | 9                    | 79                 | Numeric  |
| 53-54   | Blank lines   | –   | –                    | –                  | –  |
| 55  | FEIN  | 71  | 9                    | 79                 | Numeric  |
| 56  | Blank line  | –   | –                    | –                  | –  |
| 57  | Yes – Discuss Return Check Box  | 64  | 1                    | 64                 | Upper X = marked check box<br>Blank = unmarked check box   |
| 57  | No – Discuss Return Check Box   | 71  | 1                    | 71                 | Upper X = marked check box<br>Blank = unmarked check box   |
| 58-61   | Form area   | 6   | –                    | 80                 | Conventional form, size/style  |
| 62-63   | Bottom Registration Mark, Anchor Mark, and conventional Form 540  | –   | –                    | –                  | 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, "3105214"   |
| 63  | Paper Return Survey   | 53  | 1                    | 53                 | Print Reason Codes, Numeric<br>"1"= I believe there is an extra cost to e-file<br>"2"= I believe e-filing is not secure<br>"3"= I do not want 3rd party software to have my data<br>"4"= I do not want Franchise Tax Board to have my data<br>"5"= My Federal e-file return was rejected<br>"6"= I have no Internet connection<br>Or blank |











