Absolute Positioning Form 540NR Specifications (Side 1)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 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 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	"Taxable Year" and "Underline"	6	8	13	Conventional form size/style
4	Title of Form	15	42	56	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 "540NR" 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 "540NR" Area	70	9	78	Conventional form size/style
6	Bold Line	6	–	80	Conventional form size/style
7	Amended	6	7	12	"AMENDED" If Amended = Yes – print "AMENDED" If Amended = No – leave blank
7	Amended Tax Return	16	1	16	"1" If Amended = Yes – Print "1" 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	52	29	80	print "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, 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	"22"
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, **must** Enter Date of Death, otherwise, leave blank	65	10	74	Numeric, "-"; mm-dd-yyyy (e.g., 08-01-2022), or blank
10	ARRP Area	78	3	80	Conventional form size/style

Absolute Positioning Form 540NR Specifications (Side 1)

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

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
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, **must** Enter Date of Death, otherwise, leave blank	65	10	74	Numeric, "-"; mm-dd-yyyy (e.g., 08-01-2022), 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 D = Taxpayer deceased 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 E = IRC 965 O = Outside the USA U = Military 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

Absolute Positioning Form 540NR Specifications (Side 1)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 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 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
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	–	–	–	Conventional form size/style with absolute position data fields
31-32	Form area	6	–	80	Conventional form, size/style
33	Line 1. Single	12	1	12	Upper X = marked check box Blank = unmarked check box
33	Line 4. Head of household	36	1	36	Upper X = marked check box Blank = unmarked check box
34	Blank line	–	–	–	–
35	Line 2. Married/RDP filing jointly	12	1	12	Upper X = marked check box Blank = unmarked check box
35	Line 5. Qualifying surviving spouse	36	1	36	Upper X = marked check box Blank = unmarked check box
36-38	Form area	6	–	80	Conventional form, size/style
39	Line 3. Married/RDP filing separately	12	1	12	Upper X = marked check box Blank = unmarked check box
40	Blank line	–	–	–	–
41	Line 6. Claimed as a Dependent on Another Return	66	1	66	Upper X = marked check box Blank = unmarked check box
42-44	Blank lines	–	–	–	–
45	Line 7. Personal Exemption Count	54	1	54	"0", "1", "2"
45	Line 7. Personal Exemption Amount	65	15	79	Numeric
46	Blank line	–	–	–	–
47	Line 8. Blind Exemption Count	54	1	54	"0", "1", "2"
47	Line 8. Blind Exemption Amount	65	15	79	Numeric
48	Blank line	–	–	–	–
49	Line 9. Senior Exemption Count	54	1	54	"0", "1", "2"
49	Line 9. Senior Exemption Amount	65	15	79	Numeric
50-51	Blank lines	–	–	–	–
52	Line 10. Dependent 1 First Name **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.**	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**.

Absolute Positioning Form 540NR Specifications (Side 1)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 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 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
52	Line 10. Dependent 2 First Name **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.**	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.
52	Line 10. Dependent 3 First Name **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.**	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. **Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)**
53	Blank line	–	–	–	–
54	Line 10. Dependent 1 Last Name **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.**	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. **Otherwise, all four fields must be blank.**
54	Line 10. Dependent 2 Last Name **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.**	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. **Otherwise, all four fields must be blank.**
54	Line 10. Dependent 3 Last Name **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.**	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. **Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)**
55	Blank line	–	–	–	–
56	Line 10. Dependent 1 SSN **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.**	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. **Otherwise, all four fields must be blank.**
56	Line 10. Dependent 2 SSN **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.**	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. **Otherwise, all four fields must be blank.**

Absolute Positioning Form 540NR Specifications (Side 1)

Definitions	ALPHA NUMERIC ALPHANUMERIC	= = =	A-Z (MUST BE ALL CAPS) 0-9 A-Z (MUST BE ALL CAPS), 0-9	Use Courier New 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 Field Description column.

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
56	Line 10. Dependent 3 SSN **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.**	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. **Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)**
57	Blank line	–	–	–	–
58	Line 10. Dependent 1 Relationship **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.**	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. **Otherwise, all four fields must be blank.**
58	Line 10. Dependent 2 Relationship **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.**	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. **Otherwise, all four fields must be blank.**
58	Line 10. Dependent 3 Relationship **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.**	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. **Otherwise, all four fields must be blank. (Exception: If more than three dependents, print "SEE ATTACHED".**
59	Blank line	–	–	–	–
60	Line 10. Dependent Exemption Count	51	2	52	Numeric, For Example "1", "2", "3"... "99"
60	Line 10. Dependent Exemption Amount	65	15	79	Numeric
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR	–	–	–	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, "3131224"
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 FTB to have my data "5" = My federal e-file return was rejected "6" = I have no internet connection Or blank

Absolute Positioning Form 540NR Specifications (Side 2)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 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 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 absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
7	Line 11. Exemption amount	65	15	79	Numeric
8-9	Blank lines	–	–	–	–
10	Line 12. Total CA wages from Form(s) W-2	40	15	54	Numeric
11	Blank line	–	–	–	–
12	Line 13. Federal AGI	62	15	76	Numeric
13	Blank line	–	–	–	–
14	Line 14. CA Adjustments - subtractions	62	15	76	Numeric
15-17	Form area	6	–	80	Conventional form, size/style
18	Line 16. CA Adjustments - additions	62	15	76	Numeric
19	Blank line	–	–	–	–
20	Line 17. Adjusted gross income from all sources	62	15	76	Numeric
21	Blank line	–	–	–	–
22	Line 18. Standard/Itemized Deductions	62	15	76	Numeric
23	Blank line	–	–	–	–
24	Line 19. Total taxable income "Write in"	51	5	55	Alpha
24	Line 19. Total taxable income	62	15	76	Numeric
25-27	Form area	6	–	80	Conventional form, size/style
28	Line 31. Tax from FTB 3800 Check Box	27	1	27	Upper X = marked check box Blank = unmarked check box
28	Line 31. Tax from FTB 3803 Check Box	39	1	39	Upper X = marked check box Blank = unmarked check box
28	Line 31. Tax	62	15	76	Numeric
29	Blank line	–	–	–	–
30	Line 32. CA AGI from Sch CA (540NR)	40	15	54	Numeric
31	Blank line	–	–	–	–
32	Line 35. CA Taxable Income from Sch CA (540NR)	62	15	76	Numeric
33	Blank line	–	–	–	–
34	Line 36. CA Tax Rate	49	6	54	Alphanumeric "N.NNNN"
35	Blank line	–	–	–	–
36	Line 37. CA Tax Before Exemption Credits	62	15	76	Numeric
37-38	Blank lines	–	–	–	–
39	Line 38. CA Exemption Credit Percentage	49	6	54	Alphanumeric "N.NNNN"
40	Blank line	–	–	–	–
41	Line 39. CA Prorated Exemption Credits	62	15	76	Numeric
42	Blank Line	–	–	–	–
43	Line 40. CA Regular Tax Before Credits	62	15	76	Numeric

Absolute Positioning Form 540NR Specifications (Side 2)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 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 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
44	Blank Line	–	–	–	–
45	Line 41. Tax from Sch G-1 Check Box	36	1	36	Upper X = marked check box Blank = unmarked check box
45	Line 41. Tax from FTB 5870A Check Box	48	1	48	Upper X = marked check box Blank = unmarked check box
45	Line 41. Tax	62	15	76	Numeric
46	Blank line	–	–	–	
47	Line 42. Add line 40 and line 41	62	15	76	Numeric
48-49	Blank lines	–	–	–	–
50	Line 50. Nonrefundable Child/Dependent Care Expenses	62	15	76	Numeric
51	Blank line	–	–	–	–
52	Line 51. Credit for joint custody head of household	40	15	54	Numeric
53	Blank line	–	–	–	–
54	Line 52. Credit for dependent parent	40	15	54	Numeric
55	Blank line	–	–	–	–
56	Line 53. Credit for senior head of household	40	15	54	Numeric
57	Blank line	–	–	–	–
58	Line 54. Credit percentage	49	6	54	Alphanumeric "N.NNNN"
59	Blank line	–	–	–	–
60	Line 55. Credit amount	62	15	76	Numeric
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR	–	–	–	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, "3132224"
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 FTB to have my data "5" = My federal e-file return was rejected "6" = I have no internet connection Or blank

Absolute Positioning Form 540NR Specifications (Side 3)

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

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
7-59	Form area with exact position data fields	–	–	–	Conventional form size/style with exact position data fields
7	Line 58. Code	44	3	46	Numeric
7	Line 58. Amount	62	15	76	Numeric
8	Blank line	–	–	–	–
9	Line 59. Code	44	3	46	Numeric
9	Line 59. Amount	62	15	76	Numeric
10	Blank line	–	–	–	–
11	Line 60. Claim more than two credits	62	15	76	Numeric
12	Blank line	–	–	–	–
13	Line 61. Nonrefundable renter's credit	62	15	76	Numeric
14	Blank line	–	–	–	–
15	Line 62. Total Credits	62	15	76	Numeric
16	Blank line	–	–	–	–
17	Line 63. Subtract line 62 from line 42	62	15	76	Numeric
18-19	Blank lines	–	–	–	–
20	Line 71. Alternative minimum tax	62	15	76	Numeric
21	Blank line	–	–	–	–
22	Line 72. Mental Health Services Tax	62	15	76	Numeric
23	Blank line	–	–	–	–
24	Line 73. Other taxes and credits "write in"	36	20	55	Alphanumeric
24	Line 73. Other taxes and credit recapture	62	15	76	Numeric
25	Blank line	–	–	–	–
26	Line 74. Total Tax	62	15	76	Numeric
27-28	Blank lines	–	–	–	–
29	Line 81. CA income tax withheld	62	15	76	Numeric
30	Blank line	–	–	–	–
31	Line 82. CA estimated tax and other payments	62	15	76	Numeric
32	Blank line	–	–	–	–
33	Line 83. Withholding (Form 592-B and/or 593)	62	15	76	Numeric
34	Blank line	–	–	–	–
35	Line 84. Excess SDI (or VPDI) withheld	62	15	76	Numeric
36	Blank line	–	–	–	–
37	Line 85. Earned Income Tax Credit	62	15	76	Numeric
38	Blank line	–	–	–	–
39	Line 86. Young Child Tax Credit	62	15	76	Numeric

Absolute Positioning Form 540NR Specifications (Side 3)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 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 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
40	Blank line	62	15	76	–
41	Line 87. Foster Youth Credit	62	15	76	Numeric
42	Blank line	–	–	–	–
43	Line 88. Total Payments "Write in"	49	7	55	Alphanumeric
43	Line 88. Total Payments	62	15	76	Numeric
44-45	Blank lines	–	–	–	–
46	Line 91. If you and your household had full-year health coverage check the box.	60	1	60	Upper X = marked check box Blank = unmarked check box
47	Blank line	–	–	–	–
48	Line 91. Individual Shared Responsibility (ISR) Penalty	53	15	67	Numeric
49-50	Blank lines	–	–	–	–
51	Line 92. Payment after individual Shared Responsibility	62	15	76	Numeric
52	Blank line	–	–	–	–
53	Line 93. Individual Shared Responsibility Penalty Balance.	62	15	76	Numeric
54	Blank line	–	–	–	–
55	Line 101. Overpaid Tax	62	15	76	Numeric
56	Blank line	–	–	–	–
57	Line 102. Overpaid tax applied to estimated tax	62	15	76	Numeric
58	Blank line	–	–	–	–
59	Line 103. Overpaid tax available this year	62	15	76	Numeric
60-62	Blank lines	–	–	–	–
63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR	–	–	–	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, "3133224"
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 FTB to have my data "5" = My federal e-file return was rejected "6" = I have no internet connection Or blank

Absolute Positioning Form 540NR Specifications (Side 4)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 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 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	Line 104. tax due.	62	15	76	Numeric
8-11	Blank lines	–	–	–	–
12-58	Form area with exact position data fields	–	–	–	Conventional form size/style with exact position data fields
12	Code 400. California Seniors Special Fund	62	15	76	Numeric
13	Blank line	–	–	–	–
14	Code 401. Alzeheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	62	15	76	Numeric
15	Blank line	–	–	–	–
16	Code 403. Rare and Endangered Species Preservation Voluntary Tax Contribution Program	62	15	76	Numeric
17	Blank line	–	–	–	–
18	Code 405. California Breast Cancer Research Voluntary Tax Contribution Fund	62	15	76	Numeric
19	Blank line	–	–	–	–
20	Code 406. California Firefighters' Memorial Voluntary Tax Contribution Fund	62	15	76	Numeric
21	Blank line	–	–	–	–
22	Code 407. Emergency Food for Families Voluntary Tax Contribution Fund	62	15	76	Numeric
23	Blank line	–	–	–	–
24	Code 408. California Peace Officer Memorial Foundation Voluntary Tax Fund	62	15	76	Numeric
25	Blank line	–	–	–	–
26	Code 410. California Sea Otter Voluntary Tax Contribution Fund	62	15	76	Numeric
27	Blank line	–	–	–	–
28	Code 413. California Cancer Research Voluntary Tax Contribution Fund	62	15	76	Numeric
29	Blank line	–	–	–	–
30	Code 422. School Supplies for Homeless Children Voluntary Tax Contribution Fund	62	15	76	Numeric
31	Blank line	–	–	–	–
32	Code 423. State Parks Protection Fund/Parks Pass Purchase	62	15	76	Numeric
33	Blank line	–	–	–	–
34	Code 424. Protect our Coast and Oceans Voluntary Tax Contribution Fund	62	15	76	Numeric
35	Blank line	–	–	–	–

Absolute Positioning Form 540NR Specifications (Side 4)

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

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
36	Code 425. Keep Arts in Schools Voluntary Tax Contribution Fund	62	15	76	Numeric
37	Blank line	–	–	–	–
38	Code 431. Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	62	15	76	Numeric
39	Blank line	–	–	–	–
40	Code 438. California Senior Citizen Advocacy Voluntary Tax Contribution Fund	62	15	76	Numeric
41	Blank line	–	–	–	–
42	Code 439. Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	62	15	76	Numeric
43	Blank line	–	–	–	–
44	Code 440. Rape Kit Backlog Voluntary Tax Contribution Fund	62	15	76	Numeric
45	Blank line	–	–	–	–
46	Code 444. Suicide Prevention Voluntary Tax Contribution Fund	62	15	76	Numeric
47	Blank line	–	–	–	–
48	Code 445. Mental Health Crisis Prevention Voluntary Tax Contribution Fund	62	15	76	Numeric
49	Blank line	–	–	–	–
50	Code 446. California Community and Neighborhood Tree Voluntary Tax Contribution Fund	62	15	76	Numeric
51	Blank line	–	–	–	–
52	Line 120. Total Contributions	62	15	76	Numeric
53-55	Blank lines	–	–	–	–
56	Line 121. Amount You Owe	62	15	76	Numeric
57-62	Blank lines	–	–	–	–
63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR	–	–	–	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, "3134224"
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 FTB to have my data "5" = My federal e-file return was rejected "6" = I have no internet connection Or blank

Absolute Positioning Form 540NR Specifications (Side 5)

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

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
8-57	Form area with exact position data fields	–	–	–	Conventional form size/style with exact position data fields
8-10	Form area	6	–	80	Conventional form, size/style
11	Line 123. FTB 5805 Check Box	22	1	22	Upper X = marked check box Blank = unmarked check box
11	Line 123. FTB 5805F Check Box	36	1	36	Upper X = marked check box Blank = unmarked check box
11	Line 123. Underpayment of Estimated Tax	62	15	76	Numeric
12	Blank line	–	–	–	–
13	Form area	6	–	80	Conventional form, size/style
14-15	Blank lines	–	–	–	–
16	Line 125. Refund or No Amount Due	62	15	76	Numeric
17-22	Blank lines	–	–	–	–
23	1Checking Check Box **If entry in this field, there must be entries in "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.**	24	1	24	Upper X = marked check box Blank = unmarked check box
24	1Routing Number **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.**	12	9	20	Numeric. First two positions must be 01 through 12 or 21 through 32. If entry made in this field, there must be entries in the "DDR Account Number" Field at print line 27 and "Checking" Check box at print line 26 or "Savings" Check box at print line 28. **Otherwise, all four fields must be blank.**
24	1Account Number **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.**	32	17	48	Numeric; "-" If entry made in this field, there must be entries in the "Routing Number" Field at print line 27 and "Checking" Check box at print line 26 or "Savings" Check box at print line 28. **Otherwise, all four fields must be blank.**
24	Line 126. 1Direct Deposit Amount	62	15	76	Numeric
25	1Savings Check Box	24	1	24	Upper X = marked check box Blank = unmarked check box
26-29	Blank lines	–	–	–	–
30	2Checking Check Box **If entry in this field, there must be entries in "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.**	24	1	24	Upper X = marked check box Blank = unmarked check box

Absolute Positioning Form 540NR Specifications (Side 5)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 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 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
31	2Routing Number **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.**	12	9	20	Numeric. First two positions must be 01 through 12 or 21 through 32. If entry made in this field, there must be entries in the "DDR Account Number" Field at print line 34 and "Checking" Check box at print line 33 or "Savings" Check box at print line 35. **Otherwise, all four fields must be blank.**
31	2Account Number **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.**	32	17	48	Numeric; "-" If entry made in this field, there must be entries in the "Routing Number" Field at print line 34 and "Checking" Check box at print line 33 or "Savings" Check box at print line 35. **Otherwise, all four fields must be blank.**
31	Line 127. 2Direct Deposit Amount	62	15	76	Numeric
32	2Savings Check Box	24	1	24	Upper X = marked check box Blank = unmarked check box
33-45	Form area	6	–	80	Conventional form, size/style
46	Email address	15	48	62	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 Blank = unmarked check box
57	No – Discuss Return Check Box	72	1	72	Upper X = marked check box Blank = unmarked check box
58-62	Form area	6	–	80	Conventional form, size/style
63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR	–	–	–	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, "3135224"
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 FTB to have my data "5" = My federal e-file return was rejected "6" = I have no internet connection Or blank

Advance Draft as of 11/01/23

Absolute Positioning Form 540NR Specifications (Side 5)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 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 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
31	2Routing Number **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.**	12	9	20	Numeric. First two positions must be 01 through 12 or 21 through 32. If entry made in this field, there must be entries in the "DDR Account Number" Field at print line 34 and "Checking" Check box at print line 33 or "Savings" Check box at print line 35. **Otherwise, all four fields must be blank.**
31	2Account Number **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.**	32	17	48	Numeric; " " If entry made in this field, there must be entries in the "Routing Number" Field at print line 34 and "Checking" Check box at print line 33 or "Savings" Check box at print line 35. **Otherwise, all four fields must be blank.**
31	Line 127. 2Direct Deposit Amount	62	15	76	Numeric
32	2Savings Check Box	24	1	24	Upper X = marked check box Blank = unmarked check box
33-45	Form area	6	–	80	Conventional form, size/style
46	Email address	15	48	62	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 Blank = unmarked check box
57	No – Discuss Return Check Box	72	1	72	Upper X = marked check box Blank = unmarked check box
58-62	Form area	6	–	80	Conventional form, size/style
63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR	–	–	–	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, "3135224"
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 FTB to have my data "5" = My federal e-file return was rejected "6" = I have no internet connection Or blank

Absolute Positioning Form 540NR Entity Area Record Layout (Side 1)
Note: Record Layout is Reduced

TAXABLE YEAR
2022

Title of Form

FORM
540NR

AMENDED X APE MMYYYY XXXXXXXXXXXXXXXXXXXXXXXXXXXXX

PSSNXXXXXXX NCTL S/RSSNXXXXX 22 PBA XXXXXX
PFIRSTNAMEX X PLASTNAMEXXXXXXXXXXXXXXXXXXXXXX PSFX PDECEASEDX A
S/RFIRSTNAM X S/RLASTNAMEXXXXXXXXXXXXXXXXXXX S/RS S/RDECEASE R
ADDITIONALINFORMATIONXXXXXXXXXXXXXXX EXECUTORNAMEXXXXXXXXXXXXXXXXXX RP
STREETADDRESSXXXXXXXXXXXXXXXXXXXX APTXX NOXXX PMB XXXXXX XX
CITYXXXXXXXXXXXXXXX ST ZIPCODEXXXX XXX
FOREIGNCOUNTRYNAMEX FOREIGN/P/S/CXXXX POSTALCODEXXXXXX
PBIRTHDATE S/RBIRTHDA PPRIORLASTNAMEXXX S/RPRIORLASTNAMEX

613 3131224 X

Absolute Positioning Form 540NR Entity Area Record Layout (Side 2)
Note: Record Layout is Reduced

Absolute Positioning Form 540NR Entity Area Record Layout (Side 3)
Note: Record Layout is Reduced

Absolute Positioning Form 540NR Entity Area Record Layout (Side 4)
Note: Record Layout is Reduced

Absolute Positioning Form 540NR Entity Area Record Layout (Side 5)
Note: Record Layout is Reduced

Absolute Positioning Form 540NR Entity Area Record Layout (Side 5)
Note: Record Layout is Reduced