

Scannable Form 540-ES Specifications

Definitions: ALPHA = A-Z (MUST BE ALL CAPS) Use Courier Std 12-point font, not bold, for taxpayer data (print lines 51–58) and CTP ID and doc. ID (print line 63).  
 NUMERIC = 0-9 All printed text and data must be Left Aligned unless  
 ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9 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	“Form at bottom of page.”	30	29	58	Conventional form size/style
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-8	Blank line	–	–	–	–
9-21	“Payment information” and box	12	62	73	Conventional form size/style
22	Blank line	–	–	–	–
23-32	“Pay online” and box	12	62	73	Conventional form size/style. Box will contain PIT QR code: QR code content: <a href="https://www.ftb.ca.gov/pay/index.html/?WT.mc_id=QR_PIT_vch">https://www.ftb.ca.gov/pay/index.html/?WT.mc_id=QR_PIT_vch</a>
33	Blank line	–	–	–	–
34-42	“Where to pay” and box	12	62	73	Conventional form size/style
43-44	Blank lines	–	–	–	–
45	“Detach Here”/“Do Not Mail” line	6	75	80	Conventional form size/style
46	“CAUTION: You may be required to pay electronically. See instructions.”	6	46	51	Conventional form size/style
46	Payment Due Date	62	19	80	Conventional form size/style “File and Pay by April 15, 2025” “File and Pay by June 16, 2025” “File and Pay by Sept. 15, 2025” “File and Pay by Jan. 15, 2026”
47	“Taxable Year” and underline	6	8	13	Conventional form size/style
47	“California Form” and underline	69	11	79	Conventional form size/style
48	Taxable Year Area “2025”	7	6	12	Conventional form size/style
48	Title of Form	15	37	51	Conventional form size/style
48	Form Identifier “540-ES” Area	70	9	78	Conventional form size/style
49	Taxable Year Area “2025”	7	6	12	Conventional form size/style
49	Title of Form	15	37	51	Conventional form size/style
49	Form Identifier “540-ES” Area	70	9	78	Conventional form size/style
49	Bold line	6	75	80	Conventional form size/style
50	Blank line	–	–	–	Conventional form size/style
51	Taxpayer’s SSN (or ITIN) (mandatory)	6	11	16	Numeric, “–”
51	Name Control (First 4 Letters of Taxpayer’s Last Name.) (mandatory)	19	4	22	Alpha. No embedded spaces, No symbols or punctuation
51	If Joint Return, Spouse’s/RDP’s SSN (or ITIN) (mandatory)	28	11	38	Numeric, “–”
51	Form Year Indicator	59	2	60	“25”
51	Account Period Ending (APE)	68	3	70	“APE”
51	APE	72	6	77	Calendar year payment = “0” at print position 77. Fiscal year payment = “MMYYYY”
52	Taxpayer’s First Name (mandatory)	6	11	16	Alpha, No embedded spaces
52	Taxpayer’s Middle Initial	19	1	19	Alpha
52	Taxpayer’s Last Name (mandatory)	22	35	56	Alpha
52	Taxpayer’s Suffix	59	4	62	Alphanumeric

## GUIDELINES FOR SCANNABLE FORM 540-ES

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Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
53	If Joint Return, Spouse's/RDP's First Name (mandatory)	6	11	16	Alpha, No embedded spaces
53	If Joint Return, Spouse's/RDP's Middle Initial	19	1	19	Alpha
53	If Joint Return, Spouse's/RDP's Last Name (mandatory)	22	35	56	Alpha
53	If Joint Return, Spouse's/RDP's Suffix	59	4	62	Alphanumeric
54	Additional Information	6	35	40	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/". If no "in-care-name" and additional information leave print line 54 blank.
55	Street Address (mandatory)	6	35	40	Alphanumeric, Embedded spaces, No symbols other than "/" or "-"
55	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.
55	APT, STE, SP, RM, FL, BLDG, and UN Number or Letter	49	5	53	Alphanumeric, no symbols
55	Private Mail Box (PMB)	56	3	58	Print "PMB" only when there is a "PMB" number or letter
55	Private Mail Box Number or Letter	60	6	65	Alphanumeric
56	City (mandatory)	6	17	22	Alphanumeric, Embedded spaces
56	State (mandatory) (Use Standard Abbreviations in this publication.)	25	2	26	Alpha. If foreign address, leave State field blank.
56	ZIP Code	29	10	38	Numeric, "-" If foreign address, leave Zip Code field blank.
57	If Foreign Country Name	6	19	24	Alphanumeric, Embedded spaces, or blank
57	If Foreign Province/State/County	27	17	43	Alphanumeric, Embedded spaces, or blank
57	If Foreign Postal Code	46	16	61	Alphanumeric, Embedded spaces, or blank
58	Amount of Payment	42	17	58	Print as: "Amount of Payment"
58	Taxpayer's Amount of Payment	63	10	72	Numeric, Right Aligned, whole dollars only, or blank. Decimal point must print at end of dollar amount at print position 72.** <b>Do not use commas.</b>
59-61	Blank lines	-	-	-	-
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 540-ES	-	-	-	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, "1201256"

\*\*If payment amount is not known, leave blank.

If no spouse/RDP name, leave the applicable fields on print line 53 blank. If no additional information, leave that field on print line 54 blank.

**Do not** include deceased taxpayer/spouse/RDP information on scannable Form 540-ES.

Scannable Form 540ES Record Layout
Note: Record Layout is Reduced

Grid-based form layout for Scannable Form 540-ES with sections for Payment information, Pay online, and Where to pay. Includes fields for Taxable Year (2025), Title of Form, and California Form (540-ES).