

GUIDELINES FOR ABSOLUTE POSITIONING SCHEDULE P 540

Absolute Positioning Schedule P 540 Specifications (Side 1)

Definitions	ALPHA = A-Z (MUST BE ALL CAPS)	Use Courier Std 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	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
4	“Schedule” and “Underline”	69	12	80	Conventional form size/style
5	Tax Year Area	7	6	12	Conventional form size/style
5	Title of Form	16	31	46	Conventional form size/style
5	Form Identifier P (540) Area	71	8	78	Conventional form size/style
6	Tax Year Area	7	6	12	Conventional form size/style
6	Title of Form	16	31	46	Conventional form size/style
6	Form Identifier P (540) Area	71	8	78	Conventional form size/style
6	Bold Line	6	–	80	Conventional form size/style
7-59	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
7-13	Form area	6	–	80	Conventional form size/style
14	2. Medical and dental expenses	63	14	76	Numeric
15	Form area	6	–	80	Conventional form size/style
16	3. Personal property taxes and real property taxes	63	14	76	Numeric
17	Form area	6	–	80	Conventional form size/style
18	4. Certain Interest on home mortgage	63	14	76	Numeric
19	Form area	6	–	80	Conventional form size/style
20	5. Miscellaneous Itemized Deductions	63	14	76	Numeric
21	Form area	6	–	80	Conventional form size/style
22	6. Refund of personal property taxes and real property taxes	63	14	76	Numeric
23	Form area	6	–	80	Conventional form size/style
24	7. Investment interest expense adjustment	63	14	76	Numeric
25	Form area	6	–	80	Conventional form size/style
26	8. Post-1986 depreciation	63	14	76	Numeric
27	Form area	6	–	80	Conventional form size/style
28	9. Adjusted gain or loss	63	14	76	Numeric
29	Form area	6	–	80	Conventional form size/style
30	10. Incentive stock options and California qualified stock options	63	14	76	Numeric

GUIDELINES FOR ABSOLUTE POSITIONING SCHEDULE P 540

Absolute Positioning Schedule P 540 Specifications (Side 1)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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	Form area	6	–	80	Conventional form size/style
32	11. Passive activities adjustment	63	14	76	Numeric
33	Form area	6	–	80	Conventional form size/style
34	12. Beneficiaries of estates and trusts	63	14	76	Numeric
35-37	Form area	6	–	80	Conventional form size/style
38	13a. Circulation expenditures	25	14	38	Numeric
38	13g. Mining costs	61	14	74	Numeric
39	Form area	6	–	80	Conventional form size/style
40	13b. Depletion	25	14	38	Numeric
40	13h. Patron's adjustment	61	14	74	Numeric
41	Form area	6	–	80	Conventional form size/style
42	13c. Installment sales	25	14	38	Numeric
42	13i. Pollution control facilities	61	14	74	Numeric
43	Form area	6	–	80	Conventional form size/style.
44	13d. Intangible drilling costs	25	14	38	Numeric
44	13j. Research and experimental	61	14	74	Numeric
45	Form area	6	–	80	Conventional form size/style
46	13e. Long-term contracts	25	14	38	Numeric
46	13k. Tax shelter farm activities	61	14	74	Numeric
47	Form area	6	–	80	Conventional form size/style
48	13f. Loss limitations	25	14	38	Numeric
48	13l. Related adjustments	61	14	74	Numeric.
49	Form area	6	–	80	Conventional form size/style
50	13. Add line a through l	63	14	76	Numeric
51	Form area	6	–	80	Conventional form size/style
52	14. Total Adjustments and Preferences	63	14	76	Numeric
53	Form area	6	–	80	Conventional form size/style
54	15. Taxable income	63	14	76	Numeric
55	Form area	6	–	80	Conventional form size/style
56	16. Net operating loss deductions from Schedule CA (540)	63	14	76	Numeric
57	Form area	6	–	80	Conventional form size/style
58	17. AMTI	63	14	76	Numeric
59	Form area	6	–	80	Conventional form size/style
60-61	Blank lines	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, And conventional form 540P	–	–	–	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, "7971244"

GUIDELINES FOR ABSOLUTE POSITIONING SCHEDULE P 540

Absolute Positioning Schedule P 540 Specifications (Side 2)

Definitions ALPHA = A-Z (MUST BE ALL CAPS) Use Courier Std 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	Blank line	–	–	–	–
6-56	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
6-7	Form area	6	–	80	Conventional form, size/style
8	18. Itemized deductions and federal AGI is	64	14	77	Numeric
9-12	Form area	6	–	80	Conventional form, size/style
13	19. Combine line 14 through 18	64	14	77	Numeric
14	Form area	6	–	80	Conventional form, size/style
15	20. Alternative minimum tax NOL deduction	64	14	77	Numeric
16	Form area	6	–	80	Conventional form, size/style
17	21. Alternative Minimum Taxable Income	64	14	77	Numeric
18-22	Form area	6	–	80	Conventional form, size/style
23	22. Exemption Amount	64	14	77	Numeric
24-27	Form area	6	–	80	Conventional form, size/style
28	24. Tentative Minimum Tax	64	14	77	Numeric
29	Form area	6	–	80	Conventional form, size/style
30	25. Regular tax before credits	64	14	77	Numeric
31-34	Form area	6	–	80	Conventional form, size/style
35	26. Alternative Minimum Tax	64	14	77	Numeric
36-37	Form area	6	–	80	Conventional form, size/style
38	1. Enter amount from Form 540 line 35	64	14	77	Numeric
39	Form area	6	–	80	Conventional form, size/style
40	2. Enter tentative minimum tax from side 1 Part II Line 24	64	14	77	Numeric
41-44	Form area	6	–	80	Conventional form, size/style
45	3a. Subtract line 2 from line 1-Credit amount	12	14	25	DO NOT USE
45	3b. Subtract line 2 from line 1-Credit used this year	30	14	43	DO NOT USE
45	3c. Subtract line 2 from line 1-Tax balance that may be offset by credits	48	14	61	Numeric
45	3d. Subtract line 2 from line 1-Credit carryover	66	14	79	DO NOT USE
46-50	Form area	6	–	80	Conventional form, size/style
51	4b. Code: 162 Prison Inmate Labor Credit (FTB 3507) - Credit used this year	30	14	43	Numeric
51	4d. Code: 162 Prison Inmate Labor Credit (FTB 3507) Credit carryover	66	14	79	DO NOT USE

GUIDELINES FOR ABSOLUTE POSITIONING SCHEDULE P 540

Absolute Positioning Schedule P 540 Specifications (Side 2)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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
52-54	Form area	6	–	80	Conventional form, size/style
55	5b. Code: 232 Child and Dependent Care Expenses Credit (FTB 3506) - Credit used this year	30	14	43	Numeric
55	5d. Code: 232 Child and Dependent Care expenses Credit (FTB 3506) - Credit carryover Expense credit-credit carryover	66	14	79	DO NOT USE
56	Form area	6	–	80	Conventional form, size/style
57-61	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, "7972244"

GUIDELINES FOR ABSOLUTE POSITIONING SCHEDULE P 540

Absolute Positioning Schedule P 540 Specifications (Side 3)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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	Blank line	–	–	–	–
6-60	Form area with absolute positioning data fields	–	–	–	Conventional form size/style with absolute position data fields
6-8	Form area	6	–	80	Conventional form, size/style
9	6. Code:	14	3	16	Numeric
10-11	Form area	6	–	80	Conventional form, size/style
12	6b. Credit used this year	30	14	43	Numeric
12	6d. Credit carryover	66	14	79	Numeric
13-14	Form area	6	–	80	Conventional form, size/style
15	7. Code:	14	3	16	Numeric
16-17	Form area	6	–	80	Conventional form, size/style
18	7b. Credit used this year	30	14	43	Numeric
18	7d. Credit carryover	66	14	79	Numeric
19-20	Form area	6	–	80	Conventional form, size/style
21	8. Code:	14	3	16	Numeric
22-23	Form area	6	–	80	Conventional form, size/style
24	8b. Credit used this year	30	14	43	Numeric
24	8d. Credit carryover	66	14	79	Numeric
25-26	Form area	6	–	80	Conventional form, size/style
27	9. Code:	14	3	16	Numeric
28-29	Form area	6	–	80	Conventional form, size/style
30	9b. Credit used this year	30	14	43	Numeric
30	9d. Credit carryover	66	14	79	Numeric
31-34	Form area	6	–	80	Conventional form, size/style
35	10a. Code: 188 Credit for prior year alternative minimum tax–Credit amount	12	14	25	Numeric
35	10b. Code: 188 Credit for prior year alternative minimum tax–Credit used this year	30	14	43	Numeric
35	10d, Code: 188 Credit for prior year Alternative minimum tax–Credit carryover	66	14	79	Numeric
36-40	Form area	6	–	80	Conventional form, size/style
41	11a. If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c) – Credit amount	12	14	25	DO NOT USE

GUIDELINES FOR ABSOLUTE POSITIONING SCHEDULE P 540

Absolute Positioning Schedule P 540 Specifications (Side 3)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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
41	11b. If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c) – Credit used this year	30	14	43	DO NOT USE
41	11c. If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c) – Tax balance that may be offset by credits	48	14	61	Numeric
41	11d. If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c) – Credit carryover	66	14	79	DO NOT USE
42-46	Form area	6	–	80	Conventional form, size/style
47	12b. Code: 170 Credit for joint custody head of household - Credit used this year	30	14	43	Numeric
47	12d. Code: 170 Credit for joint custody head of household - Credit carryover	66	14	79	DO NOT USE
48-50	Form area	6	–	80	Conventional form, size/style
51	13b. Code: 173 Credit for dependent parent – Credit used this year	30	14	43	Numeric
51	13d. Code: 173 Credit for dependent parent – Credit carryover	66	14	79	DO NOT USE
52-54	Form area	6	–	80	Conventional form, size/style
55	14b. Code: 163 Credit for senior head of household – Credit used this year	30	14	43	Numeric
55	14d. Code: 163 Credit for senior head of household – Credit carryover	66	14	79	DO NOT USE
56-58	Form area	6	–	80	Conventional form, size/style
59	15b. Nonrefundable renter's credit – Credit used this year	30	14	43	Numeric
59	15d. Nonrefundable renter's credit – Credit carryover	66	14	79	DO NOT USE
60	Form area	6	–	80	Conventional form, size/style
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 540 P	–	–	–	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, "7973244"

GUIDELINES FOR ABSOLUTE POSITIONING SCHEDULE P 540

Absolute Positioning Schedule P 540 Specifications (Side 4)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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	Blank line	–	–	–	–
6-59	Form area with absolute positioning data fields	–	–	–	Conventional form size/style with absolute position data fields
6-8	Form area	6	–	80	Conventional form, size/style
9	16. Code:	14	3	16	Numeric
10-11	Form area	6	–	80	Conventional form, size/style
12	16b. Credit used this year	30	14	43	Numeric
12	16d. Credit carryover	66	14	79	Numeric
13-14	Form area	6	–	80	Conventional form, size/style
15	17. Code:	14	3	16	Numeric
16-17	Form area	6	–	80	Conventional form, size/style
18	17b. Credit used this year	30	14	43	Numeric
18	17d. Credit carryover	66	14	79	Numeric
19-20	Form area	6	–	80	Conventional form, size/style
21	18. Code:	14	3	16	Numeric
22-23	Form area	6	–	80	Conventional form, size/style
24	18b. Credit used this year	30	14	43	Numeric
24	18d. Credit carryover	66	14	79	Numeric
25-26	Form area	6	–	80	Conventional form, size/style
27	19. Code:	14	3	16	Numeric
28-29	Form area	13	3	15	Numeric
30	19b. Credit used this year	30	14	43	Numeric
30	19d. Credit carryover	66	14	79	Numeric
31-35	Form area	6	–	80	Conventional form, size/style
36	20b. Code: 187 Other state tax credit – Credit used this year	30	14	43	Numeric
36	20d. Code: 187 Other state tax credit – Credit carryover	66	14	79	DO NOT USE
37-40	Form area	6	–	80	Conventional form, size/style
41	21b. Code: 242 Pass-through entity elective tax credit – Credit used this year	30	14	43	Numeric
41	21d. Code: 242 Pass-through entity elective tax credit – Credit carryover	66	14	79	Numeric
42-45	Form area	6	–	80	Conventional form size/style
46	22a. Enter your alternative minimum tax from Side 1, Part II, line 26 – Credit amount	12	14	25	DO NOT USE

GUIDELINES FOR ABSOLUTE POSITIONING SCHEDULE P 540

Absolute Positioning Schedule P 540 Specifications (Side 4)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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
46	22b. Enter your alternative minimum tax from Side 1, Part II, line 26 – Credit used this year	30	14	43	DO NOT USE
46	22c. Enter your alternative minimum tax from Side 1, Part II, line 26 – Tax balance that may be offset by credits	48	14	61	Numeric
46	22d. Enter your alternative minimum tax from Side 1, Part II, line 26 – Credit carryover	66	14	79	DO NOT USE
47-49	Form area	6	–	80	Conventional form, size/style
50	23b. Code: 180 Solar energy credit carryover from Section B2, column (d) – Credit used this year	30	14	43	Numeric
50	23d. Code: 180 Solar energy credit carry over from Section B2, column (d) – Credit carryover	66	14	79	Numeric
51-53	Form area	6	–	80	Conventional form size/style
54	24b. Code: 181 Commercial solar energy credit carryover from Section B2, column (d) – Credit used this year	30	14	43	Numeric
54	24d. Code: 181 Commercial solar energy credit carryover from Section B2, column (d) – Credit carryover	66	14	79	Numeric
55-57	Form area	6	–	80	Conventional form size/style
58	25a. Adjusted AMT. Enter the balance from line 24, column (c) here and on Form 540, line 61 – Credit amount	12	14	25	DO NOT USE
58	25b. Adjusted AMT. Enter the balance from line 24, column (c) here and on Form 540, line 61 –Credit used this year	30	14	43	DO NOT USE
58	25c. Adjusted AMT. Enter the balance from line 24, column (c) here and on Form 540, line 61 – Tax balance that may be offset by credits	48	14	61	Numeric
58	25d. Adjusted AMT. Enter the balance from line 24, column (c) here and on Form 540, line 61 – Credit carryover	66	14	79	DO NOT USE
59	Form area	6	–	80	Conventional form size/style
60-61	Blank lines	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 540P	–	–	–	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, "7974244"

