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PART I

Annual Requirements and Specifications for the Development and Use of Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms

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All FTB Tax Forms

Introduction

The Franchise Tax Board (FTB) prescribes the format of California tax returns, schedules, statements, and declarations. California Revenue and Taxation Code Section 18621.5 gives the FTB the authority to approve or reject any substitute or scannable tax form that is commercially printed, computer-produced, or computer-programmed that do not meet the specifications as defined by the FTB. In exercising this authority, the FTB's primary objectives are to ensure that the tax forms:

- Are compatible with the FTB's automated processing and system needs
- Result in the accurate assessment of the taxpayer's tax liability
- Present information in a uniform pattern

These guidelines are for computerized tax processors, developers of tax software, computer programmers, commercial printers, and others (hereafter referred to as CTPs) who develop and use substitute, scannable, and reproduced tax forms, or who must get the FTB's approval of their substitute, scannable, and reproduced tax forms.

Unless stated otherwise, the term "form" as used in these guidelines includes tax returns, schedules, statements, and declarations.

What's New for 2024

Absolute Positioning – FTB expanded absolute positioning to one form. We will only approve absolute positioning format for Schedule P (540), Alternative Minimum Tax Credit Limitations – Residents.

California Secretary of State File Number Field – There has been an update to the California Secretary of State (SOS) file numbers. Please refer to the specifications for more details.

Corporation Number Field – There has been an update to the Corporation Number Field. Please refer to the specifications.

Print Requirements – Please note Print Requirements have been added to the 'What the Company Should Do for its Customers and Clients' section.

Obsolete Forms –

- FTB 3546, Enhanced Oil Recovery Credit

New Forms

- FTB 3870, Election for Refundable Credit
- FTB 3872, California Disaster Relief Request for Postponement of Tax Deadlines

Voluntary Contribution Funds

Please note the following information regarding the voluntary contributions:

New Voluntary Contribution Fund

- 447 California ALS Research Network Voluntary Tax Contribution Fund
- 431 Prevention of Animal Homelessness and Cruelty

Voluntary Tax Contribution Fund

Repealed Voluntary Contribution Funds – The following Voluntary Contributions were removed from the returns:

- 440 Rape Kit Backlog Voluntary Tax Contribution Fund

Legislative Update

For information regarding legislative changes, go to **ftb.ca.gov/law.**

Important Reminders

Form Year Indicator

Change the Form Year Indicator on all substitute scannable, absolute positioning, and 2D forms to "24." Exception: For scannable payment Forms 100-ES, 540-ES, 541-ES, FTB 3522, 3536, and FTB 3893 use "25."

Font

Use Courier Std 12-point font, **not bold**, for taxpayer data, CTP ID, and Document ID on **all** substitute and scannable tax forms and payment forms. Contact the Substitute Forms Program for specific instances where a smaller font may be used for taxpayer data.

For imaging processing, program tax software to **always** print all alpha characters in upper case.

Scannable Format

In an effort to expedite processing, reduce costs, and minimize manual intervention, the FTB requests that software companies no longer produce or support the forms below in a format other than scannable:

- Scannable voucher Form 100-ES
- Scannable voucher Form 540-ES
- Scannable voucher Form 541-ES
- Scannable voucher FTB 3519
- Scannable voucher FTB 3522
- Scannable voucher FTB 3536
- Scannable voucher FTB 3537
- Scannable voucher FTB 3538
- Scannable voucher FTB 3539
- Scannable voucher FTB 3563
- Scannable voucher FTB 3582
- Scannable voucher FTB 3582X
- Scannable voucher FTB 3586
- Scannable voucher FTB 3587
- Scannable voucher FTB 3588
- Scannable voucher FTB 3843
- Scannable voucher FTB 3893

Instructional Text

Companies may only omit instructional text from their forms. When doing so, be consistent. Examples of such text are: "See instructions," "Attach to Form 540," and "Attach schedule."

Hard Coded Zeroes
CTPs that produce forms and schedules that have hard coded zeroes, DO NOT allow your software to print zeroes in the fields affected.

Margins
Substitute tax forms must have margins on all sides at least as large as the margins on the official forms. Generally, margins on the official forms are 1/2" or larger.

Type Style
The FTB designs California tax forms using InDesign in increments of 6 lines per inch and 10 strike zones per inch. Substitute tax forms must closely resemble the style and type size used on the official forms.

Paper
Print substitute tax forms on good quality, white, standard, stock machine paper (20 lb.). Use paper that is 8½" x 11".

Ink

Use black ink.

Internal Control Numbers (ICN)

- **Personal Income Tax Returns –** Tax software companies may not print Internal Control Numbers (ICN) in the bottom margin on Side 1. Instead, print the ICN in the upper right margin above the form number, Side 1 (in no larger than an 8-point font). **See "Side 1 – Example of ICN placement in top margin"**. On the other Sides (2, 3, 4, etc.) of the forms, tax software companies may choose to print the ICN, or symbols, in either the top right or left margin or the bottom left or right margin. When using the bottom margin the ICN, or symbols, must print completely away from the bottom line registration marks and document ID string. **See "Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement."**
- **Payment forms/vouchers –** Do not place the ICN in the instructional area above print line 45. Instead, print the ICN in the bottom margin. The FTB will not approve payment forms/vouchers that do not have the ICN in the bottom margin.

Claiming Additional Credits on Personal and Business Entity Tax Forms

Form 540 and Form 540NR
Follow the instructions below to program additional credits for Form 540 and Form 540NR. If the taxpayer claims only one or two credits; the credit name; code number (use credit acronyms and code numbers shown on the Credit Names, Acronyms, and Code Number List); and amount should print on the applicable lines of Form 540 and Form 540NR. When a taxpayer claims a credit on Schedule P (540 or 540NR) and the credit is listed in more than one section, total column (b) of the credits that have the same code number and bring the total forward to the applicable line of the form being filed. If the taxpayer has any other credits to claim on Schedule P (540 or 540NR), add the amounts from column (b) for those credits and bring the total forward to the applicable line of the form being filed. It is not sufficient to print "See Schedule P" or "Schedule P Attached" in the "credits" area on Form 540 and Form 540NR. The software **must** bring the credits forward to the applicable line of the form being filed. It is **unacceptable** to use the "more than two credits" line or the "total credits" line if the individual credit lines are blank on Form 540 and Form 540NR.

Form 100, Form 100S, and Form 100W

Follow the instructions below to program additional credits for Forms 100, 100S, and 100W. If the taxpayer claims only one or two credits; the credit name; code number (use credit acronyms and code numbers shown on the Credit Names, Acronyms, and Code Number List); and amount should print on the applicable lines of Forms 100,100S, and 100W. When a taxpayer claims a credit on Schedule P (100 or 100W), and the credit is listed in more than one section, total column (b) of the credits that have the same code number and bring the total forward to the applicable line of the form being filed. If the taxpayer has any other credits to claim on Schedule P (100 or 100W), add the amounts from column (b) for those credits and bring the total forward to the applicable line of the form being filed. It is not sufficient to print "See Schedule P" or "Schedule P Attached" in the "credits" area on Forms 100, 100S, or 100W. The software **must** bring the credits forward to the applicable line of the form being filed. It is **unacceptable** to use the "more than two credits" line or the "total credits" line if the individual credit lines are blank on Forms 100, 100S, or 100W. **For a list of current and repealed credits (with carryover provisions), see the Credit Names, Acronyms, and Code Number List and Repealed Credits with Carryover Provisions List.**

Return Processing (RP) Box – Program Codes for Disaster, Taxpayer and Spouse/RDP Deceased Dates, Outside the USA, Military, and CFC Motion Picture Credit

- Processing codes in the ARRP "RP" box help identify personal income tax (PIT) taxpayers with special processing requirements for disaster, taxpayer and spouse/RDP deceased dates, IRC 965 income, outside of the USA, and military designations on all computer-generated absolute positioning Forms 540, 540 2EZ, and 540NR tax returns. The ARRP codes should be hard coded. Use the following "RP"codes PIT returns.

  9 = Disaster
  C = Spouse/RDP deceased
  D = Taxpayer deceased
  E = IRC 965
  O = Outside the USA
  U = Military – Combat Zone/Overseas

See the absolute positioning 540 specifications for details on how to program the processing codes in the "RP" box.

- For Business Entity (BE) Income Tax Returns, processing codes in the "RP" box help identify taxpayers with special processing requirements for disaster, IRC 965 income, and CFC motion picture credit on all computer-generated substitute Forms 100, 100S, 100W, 100X, 565, and 568 tax returns. Use the

following BE "RP"codes.

9 = Disaster
E = IRC 965
F = CFC Motion Picture Credit
U = Military — Combat Zone/Overseas

See the substitute Forms 100, 100S, 100W, and 100X specifications and substitute Forms 565 and 568 specifications for more information.

FTB Pub. 1095D, Tax Practitioner Guidelines for Computer-Prepared Returns, includes specific instructions about how practitioners should handle their clients' special processing needs.

"Amount of Payment" – Exception for all Scannable Estimate Payment Forms (Forms/Vouchers 100-ES, 540-ES, 541-ES, and FTB 3536)

To better meet taxpayers' expectations and enable the FTB to optimize efficient processing of scannable estimate payment forms/vouchers (Forms 100-ES, 540-ES, 541-ES, and FTB 3536), we will allow software programs to leave the taxpayer's "Amount of payment" dollar amount blank. This provides a solution for those taxpayers who determine their estimate payment amount at a later date, allowing them to enter the payment amount by hand.

Definitions of Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms and Vouchers

Substitute Tax Forms and Vouchers

A form or voucher, other than the official FTB form or voucher, that is:

- Computer-produced
- Computer-programmed
- Commercially typeset and printed

The FTB must be able to process substitute tax forms and vouchers in the same manner as the official "handprint" forms and vouchers. Substitute tax forms and vouchers that are electronically processed must duplicate the appearance and layout of the official form and voucher including size of margins, special keying symbols, line numbers, and code numbers.

Scannable Payment Forms/Vouchers (Forms 100-ES, 540-ES, 541-ES, and forms FTB 3519, 3522, 3536, 3537, 3538, 3539, 3563, 3582, 3582X, 3586, 3587, 3588, 3843, and 3893).

The FTB will process all business entity (BE) and personal income tax (PIT) scannable vouchers through an automated imaging system. The scannable vouchers are similar to their official counterparts, with the following exception:

- A taxpayer entity information layout

Voucher Size

Vouchers should measure 3½" x 8½." To ensure that the "height" of a voucher is not larger than 4 inches, the FTB will measure from the "DETACH HERE/DO NOT MAIL" line to the edge of the bottom margin, and will not approve any voucher that is more than 4 inches in height.

Reproduced Tax Form

A photocopy (or scanned image) of the official FTB form.

"DO NOT PAPER FILE" Message Requirements

If your company releases a software package that includes **any** substitute, scannable, absolute positioning, or 2D form that does not have FTB approval, a "DO NOT PAPER FILE" message **must** print on the form in the taxpayer entity area and, if applicable, signature area.

The "DO NOT PAPER FILE" message **must** be large enough to deter users from "whiting it out" and filing the form. The FTB will not provide specifications for "building" the "DO NOT PAPER FILE" message. Software developers may duplicate the "DO NOT PAPER FILE" message example shown on this page, or develop their own. Companies that choose to develop their own "DO NOT PAPER FILE" message must keep the size and type style similar to the example shown on this page.

Who Must Get Approval for Substitute, Scannable, Absolute Positioning and Reproduced Tax Forms

Absolute Positioning, Substitute and Scannable Forms

Any company, including commercial printers or business forms companies, that develop and use Absolute Positioning, substitute and/or scannable tax forms must get approval from the FTB.

The company must get approval from the FTB if it develops:

- Absolute positioning, substitute and/or scannable tax forms using its own tax software programs.
- Tax software programs to be used with absolute Positioning, substitute and/or scannable tax forms developed by another company.
- Absolute positioning, substitute and/or scannable tax forms for other companies to use with their tax software programs.

The company must get forms approval from the FTB annually, **before** it releases or distributes absolute positioning, substitute and/or scannable tax forms (that require approval) to its customers or clients.

If your company is described above, your customers or clients do not need to get additional approval from the FTB to use your FTB-approved absolute positioning, substitute and/or scannable tax forms. However, they should verify that your absolute positioning, substitute and/or scannable tax forms have the FTB's approval.

Examples of customers or clients who should verify approval, by asking you for a copy of your FTB approval letter(s), are:

- Tax practitioners who purchase software that produces absolute positioning, substitute and/or scannable tax forms.
- Tax practitioners who purchase absolute positioning, substitute and/or scannable tax forms from commercial printers or business forms companies.
- Software providers who sell the products of tax software developers who design absolute positioning, substitute and/or scannable tax forms.

Reproductions of Official FTB Tax Forms

The FTB will accept reproductions of official handprint forms with approval if the reproductions are:

- Facsimiles of the official form produced by photo-offset, photoengraving, photocopying, or other similar reproduction processes.
- Facsimiles of scanned images of the official form.
- Printed with black ink on white paper of substantially the same weight, texture, and quality as the official forms.
- Legible in both the original text of the form and the filled-in data.
- The same dimensions as the official form, including the paper and the image reproduced on it.

The signatures on the reproduced forms must be original.

The FTB will accept one-sided reproduced tax forms even if the official form is two-sided.

Taxpayers may not file reproduced tax forms that do not meet the preceding guidelines. The FTB considers reproduced tax forms that deviate from the official forms to be substitute tax forms. NOTE:

- Your customers and clients may **not** reproduce any scannable payment form to fill-in by hand. Scannable payment forms/vouchers are strictly for your customers and clients that use a computer to prepare them.
- Publishers may reduce the size of official forms to make them suitable to fit within bound reference material. However, publishers must clearly state on the forms: **"DO NOT PAPER FILE."**
- **Do not** include any scannable payment forms/vouchers in CD-ROM "Reader" or Library products that your customers will use to print and fill-in by hand.

Bottom Margin Registration Marks, Anchor Marks, Document ID, and CTP ID Specifications

Bottom Margin Registration Marks (For all forms)

- Use a .25 (1/4) line weight rule at print line 62, at position 6 through 28; and at position 58 through 80. [**Note:** If your company cannot program a .25 (1/4) line weight rule, use a 1-point rule for these positions. See **"Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement."**]
- Use a 2-point rule (bold) at print line 62, between position 31 through 35 and position 51 through 55.
- A vertical bold line (2-point rule) at vertical position 35 (between print position 35/36) and 50 (between print position 50/51) at print line 62; end at print line 63.
- All bottom margin registration marks (brackets) are a 2-point rule.
- Where possible, allow at least 1/8 of an inch of white space around the bottom margin registration brackets. Otherwise, 1/16 of an inch is acceptable.

Example of "DO NOT PAPER FILE" message

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature | Date | Spouse's/RDP's signature (if a joint tax return, both must sign)

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? (See instructions)

◉ Your email address. Enter only one email address. | ◉ Preferred phone number

Paid preparer's signature **(declaration of preparer is based on all information of which preparer has any knowledge)** | PTIN

Firm's name (or yours, if self-employed) | ● FEIN

Firm's address | ● Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions . . . . . ● ☐ Yes ☐ No

Print Third Party Designee's Name | Telephone Number

DO NOT PAPER FILE

- Companies may omit instructional text that begins above or below the form on Side 1, Side 2, etc. However, the bottom margin registration brackets and document ID string **must** remain as shown on the official form.

Anchor Marks (For all forms)

Three solid, black, square anchor marks are required on each side/page of the forms.

- The size of the anchor mark is 3/16 of an inch square.
- Where possible, allow 1/4 of an inch of white space around the anchor marks. (**Exception**: Registration marks on print line 62 can touch the bottom anchor marks.)
- Top anchor mark on print line 4, at print positions 59-60.
- Bottom left anchor mark on print line 63, at print positions 6-7.
- Bottom right anchor mark on print line 63, at print positions 79-80.

Document ID (Position of contents within the "string")

All substitute and scannable tax forms **must** contain a document ID string in the bottom margin. Center the document ID string between the brackets of the bottom registration marks (print positions 40 and 46). There **must** be four blank spaces **before, after, top** and **bottom** the document ID string in this open space.

Position	Contents
1-3	Doc ID Number (360, 610, etc.)
4	Side/Page number (1-digit number, exclude text)
5-6	Tax year (2 digits, i.e., "24")
7	Source code (**"4"** = absolute positioning or substitute form **"6"** = scannable form)

- If the form is single-sided (no second side as on payment forms/vouchers), the document ID string will print on the side with form/instructions. Identify side number in document ID string as "1."
- Multi-sided/paged forms must have a document ID string on all pages. **Exception:** Companies are not required to print the bottom registration marks and document ID string on Side/Page 2, 3, etc., if it contains instructions only.
- The document ID string must contain the updated tax year (i.e., "24" for 2024 tax year forms). **Exception:** Scannable estimate vouchers [Forms 100-ES, 540-ES, 541-ES, FTB 3536, FTB 3893, FTB 3893, and FTB 3522] will use "25" as the tax year in the document ID string.
- Companies **must** maintain all margins.
- The FTB assigns generic number to use as Document ID. See **"DOC ID LIST (Form Number to Use in Document ID 'String')"** for a list of Document IDs for each form.
- Courier Std font 12-point. **Do not** use bold font.

CTP ID (For all forms)

The CTP ID is a three-digit number that the FTB assigns to each software company who wants to develop and use substitute, scannable, and/or reproduced tax forms. Software companies will keep the same CTP ID as long as they participate in the Substitute Forms Program. The FTB will disapprove any substitute and scannable form without a CTP ID.

- Forms without bottom registration marks and a Doc ID (eg., form FTB 8453) must show the company's three-digit CTP ID in the upper left-hand margin on all sides of the form.
- **Developers of Forms Only**
  Program the software company's CTP ID to print in the upper left-hand corner on each page of each substitute tax form.
- **Developers of Software to be Used with Another Company's Forms**
  CTPs must program their three-digit CTP ID to print on print line 63, in print positions 32, 33, and 34. One blank space will follow the CTP ID in position 35 followed by the vertical portion of the left bottom registration mark. See **"Bottom Margin Registration Marks, Anchor Marks, Document ID, and CTP ID Specifications" and "Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement".**
- **Developers of Forms and Software**
  CTPs must program their three-digit CTP ID to print on print line 63, in print positions 32, 33, and 34. One blank space will follow the CTP ID in position 35 followed by the vertical portion of the left bottom registration mark. See **"Bottom Margin Registration Marks, Anchor Marks, Document ID, and CTP ID Specifications" and "Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement".**
- **Forms Without Bottom Line Registration Marks and Document ID**
  Forms without bottom registration marks and a Document ID, **must** have the three-digit CTP ID in the upper left-hand margin on all sides of the form.
- Courier Std font 12-point. **Do not** use bold font.

How Does the Forms Approval Process Work?

1. Complete and submit FTB Letter of Intent (LOI). Once completed, return the LOI to FTB via one of three options: email the completed form to **FTBLOI@ftb.ca.gov**, mail it to the address on the LOI or fax to 916.845.4788. Once the FTB receives your company's completed LOI, the FTB will:
   - Assign your company a three-digit CTP ID number, if your company is new to the program. Otherwise, companies keep and use the same number previously assigned.

- Acknowledge receipt of the LOI and provide the access to the State Exchange System (SES).
- Add your company's name to the Substitute Forms Program email distribution list to receive advance drafts and final proofs of California tax forms and instructions (and other pertinent information that your company may need).

2. Submit all forms that require approval to the FTB for review before you distribute or release them, or related products, to your customers or clients. See the **"DO NOT PAPER FILE Message Requirements"** and **"Submitting Forms to the FTB for Approval"** for more information.

   Do not submit forms for review until the FTB posts the final version on the State Exchange System (SES).

3. When we receive your company's review package, we will acknowledge receipt by using email or SWIFT. The acknowledgement will include the following information:
   - Company contact name
   - Company name
   - The package number
   - Review package cover letter date
   - The expected review completion date
   - The contents of the review package
4. When we complete our review, we will respond back to vendors electronically using email or SWIFT[1], dependent on method used to submit packages (see **"Submitting Forms to the FTB for Approval"**).

   Please note the following:
   - Companies **do not** have to resubmit forms with "conditionally approves" result. However, companies **must** make all necessary corrections before they release those forms to their customers or clients.
   - If the results of the review indicate a form is "disapproved," companies must resubmit the form after they make the corrections. For instructions on how to resubmit a "disapproved form," see **"Submitting Forms to the FTB for Approval."**
   - The FTB **does not** review or approve the logic of specific software programs or confirm the calculations entered on all tax forms output from software programs. The accuracy of software programs is the responsibility of the software developer, distributor, and user.
   - If you submit forms printed from different printers, identify the printer type with a removable note on the front of the form (or write the printer type on the back). (This applies to those forms submitted to the FTB via hard copy, not through SWIFT.)

Electronic Forms Review Process

For 2024 we will continue to use the electronic forms review process SWIFT, with the zip file naming convention as revised last year. The naming convention should contain all of the following:

- 3-digit CTP ID number
- 4-digit year (YYYY)
- 2-digit month (MM)
- 2-digit day (DD)
- 2-digit version (XX) followed by .zip: (ex. 0512021081201.zip)

Files the company submits through SWIFT with an incorrect file name will receive an automatic acknowledgement response stating the package was rejected and give reasons why. To ensure an efficient transmission, please refer to the naming convention above.

What the Company Should Do for its Customers and Clients

Provide your customers and clients with all of the information and instructions they need to produce accurate substitute and scannable tax forms. The information and instructions that you provide should clearly inform your customers and clients about:

- The hardware requirements they will need to successfully "run" your software product.
- The printer requirements necessary to print FTB-approved forms (including a complete list of printers that your software does **not** support; the printer fonts they will need to print the required graphics, etc.; and how to use printer font cartridges, if applicable).
- How to get software enhancements and the importance of "loading" them to their PCs.
- The importance of registering their business name and address with your company, if applicable.
- The importance of complying with error messages and edit checks, that they may see as a "pop-up" message on their PC screen.
- All other information that helps to ensure they use your software products correctly.
- How to enter taxpayer name and address information in the entity area on all personal income tax returns.

Also, upon request:

- Provide your customers and clients with a copy of your FTB forms approval letter(s).
- Provide a copy of notice(s) of correction(s) to software sent to your customers and clients.

Print Requirements

Print Scaling = None

There is a setting in the PDF specifications that can be set in each file that will force the document to print without being shrunk, (Scale to fit). When using PDF files to save and/ or print tax returns, the following PDF Viewer Preferences or properties must be set by the vendor application. Setting the Print Scaling property to none will override the local setting and force the document to print without scaling. If not feasible within programming, display a message to the customer/client within the software

[1]In most cases, FTB will complete the first review of your form(s) within ten business days of receipt.

not to resize or 'Scale to fit' when printing tax returns. If your software does not support either of these options, indicate on your software company's review package cover letter.

Submitting Forms to FTB for Approval

Do not submit forms for review until the FTB posts the final version on the State Exchange System (SES). Doing so will increase delays in the review process. Before a company submits any forms to the FTB for approval, we recommend a review of the following:

- **"What's New for 2024"**
- **"Important Reminders"**
- **"Forms That Require the FTB Approval"**
- **"Substitute Tax Forms"**
- **"Guidelines for Personal Income Tax (PIT) Scannable Payment Forms/Vouchers"**
- **"Guidelines for Business Entity (BE) Scannable Payment Forms/Vouchers"**
- **"Guidelines for Absolute Positioning"**

First Submission

To avoid delays in the review process, follow these instructions:

1. Include a cover letter with **every review package.**
2. If your company's software product does not support a particular field or field size, etc., indicate this fact in the company's cover letter. **This is very important.**
3. Number of forms that you **must** submit:

   Absolute Positioning Forms 540, 5402EZ, 540NR, 5805, 3514, Schedule P (540), Schedule CA (540), Schedule W-2, and Schedule X: For electronic process, submit 3 original samples with different taxpayer information. For paper process, submit 2 copies of 3 original samples with different taxpayer information.

   Substitute Scannable Forms 100, 100S, 100W, 100X, 565, and 568; and Substitute Scannable Schedules K-1 (100S), K-1 (565), and K-1 (568): For electronic process, submit 3 original samples with different taxpayer information. For paper process, submit 2 copies of 3 original samples with different taxpayer information.

   Scannable PIT and BE Payment Forms/Vouchers: For electronic process, submit 3 original samples with different taxpayer information. For paper process, submit 2 copies of 3 original samples with different taxpayer information.

   All Other Forms: For electronic process, submit 1 original max filled sample with taxpayer information. For the 8000 series forms, please submit for review through SWIFT under a separate package from other FTB forms. For paper process, submit 2 copies of 1 original max filled sample with taxpayer information. Sample pages should not be double-sided. **Do not submit any blank forms.**

   - Use the Absolute Positioning Tax Form Approval Checklist
   - Use the Submitting PIT Scannable Payment Forms/vouchers 540-ES, 541-ES, FTB 3519, 3563, 3582, 3582X, and 3843 Approval Checklist
   - Use the Submitting BE Scannable Payment Forms/Vouchers 100-ES, FTB 3522, 3536, 3537, 3538, 3839, 3586, 3587, 3588, and 3893 Approval Checklist
4. The FTB recommends that you use a courier, freight, or UPS service when you submit your forms for review. This will help ensure that the Tax Forms Dev & Dist Section receives your review package on the same day it is received at the FTB. If you prefer to use the U.S. Postal Service "regular mail service," see **"How to Contact the FTB Regarding Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms."**
   - For electronic review process, send forms by SWIFT Select the **ToFTB** folder
     - Click "Upload File" button
   - For paper review process, send forms by courier, freight, or UPS to:

     ATTN: Substitute Forms
     TAX FORMS DEV & DIST SECTION
     FRANCHISE TAX BOARD
     9646 BUTTERFIELD WAY M/S F 284
     SACRAMENTO CA 95827
   - Due to the pandemic, we highly recommend that electronic submissions are submitted because we are not currently in the office to receive any paper submissions.

In most cases, FTB will complete the first review of your form(s) within ten business days of receipt.

Second and subsequent review for approval

Paper/Electronic Resubmission

Include a cover letter with your resubmitted review package and indicate in caps, **"RESUBMISSION"** where it can be easily seen. **This is critical.** If your company's software product does not support a particular field or field size, etc., indicate this fact in the company's cover letter.

If any forms in a 2D package need to be resubmitted, you can resubmit them individually for review. For more information on submitting 2D barcode forms, see the **Publication 1098 Part II, Annual Requirements and Specifications for the Development of 2D Barcode.**

To avoid delays in any second review process, follow these instructions:

1. Make all corrections identified at first review.
2. If you submit paper forms printed from different printers, identify the printer type with a removable note on the front of the form (or write the printer type on the back).
3. If you submit paper forms, you must resubmit a hard copy document for us to review.
4. Do not mix resubmit form(s) with first time form(s) submission. The turnaround time response back to vendors with these type of forms are different.

Benefits of Following the Guidelines for the Development and Use of Substitute, Scannable, Absolute Positioning and Reproduced Tax Forms

- The FTB will be able to complete its review and respond quickly (within ten business days from date received).
- The FTB will be able to process approved CTP tax forms which will result in fast, accurate processing, and quick refunds for your customers' clients.
- Software companies will have satisfied customers and clients who have confidence in the software product(s) they use.

Consequences of Not Following the Guidelines for the Development and Use of Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms

The FTB will work with CTPs to correct any errors found on their tax forms during review. However, if a software company releases forms that fail to follow the **"Guidelines for the Development and Use of Substitute, Scannable, Absolute Positioning and Reproduced Tax Forms,"** the FTB:

- Will require the software company contact person to send proof (e.g., revised forms, excerpts from revised user manuals, release letters for new versions of software, etc.) that the company corrected all errors and notified their customers and clients of the corrections.
- Will publish the software company name in certain publications and the FTB website, stating that the software company did not follow the **"Guidelines for the Development and Use of Substitute, Scannable, Absolute Positioning and Reproduced Tax Forms."** The FTB will publicize such a violation even if the software company subsequently corrects all errors.
- May notify taxpayers, if the software company fails to correct all errors, that their refund was delayed because the software company's tax forms did not have the FTB approval.

How to Contact the FTB Regarding Substitute, Scannable, Absolute Positioning and Reproduced Tax Forms

For questions about the Substitute Forms Program, contact your assigned account agent or send email to **substituteforms@ftb.ca.gov**.

To mail correspondence regarding substitute, scannable, and reproduced tax forms and related issues:

ATTN: SUBSTITUTE FORMS
TAX FORMS DEV & DIST SECTION
FRANCHISE TAX BOARD
PO BOX 1468 M/S F 284
SACRAMENTO CA 95812-1468

DOC ID LIST (Form Number to Use in Document ID "String")

FTB Form No.	Doc ID No.
100	360
100-ES	610
100S	361
100W	362
100-WE	700
100X	363
109	364
199	365
540	310
540-ES	120
540 2EZ	311
540NR	313
541	316
541-A	701
541-B	702
541-ES	121
541-QFT	317
541-T	703
565	366
568	367
570	368
587	704
588	705
589	810
590	706
590-P	707
592	708
592-A	709
592-B	710
592-F	808
592-PTE	861
592-Q	862
592-V	127
593	860
593-V	812
1067A	716
1067B	717
1115	718
1117	719
2416	720
2424	721
3461	870
3500	722
3500A	809
3502	850
3503	724
3504	852
3506	725
3507	726
3509	831

FTB Form No.	Doc ID No.
3510	728
3514	846
3519	122
3520 PIT	855
3520 BE	856
3520 RVK	857
3521	730
3522	611
3523	731
3525	834
3526	732
3531	844
3532	848
3533	733
3533-B	851
3534	858
3535	859
3536	622
3537	612
3538	621
3539	614
3540	735
3541	830
3544	863
3544A	822
3547	737
3548	738
3551	829
3554	843
3563	123
3568	869
3574	741
3576	124
3577	615
3578	616
3579	617
3580	742
3581	807
3582	125
3582-X	130
3586	618
3587	619
3588	620
3592	845
3593	849
3596	847
3725	743
3726	813
3800	744
3801	745

FTB Form No.	Doc ID No.
3801-CR	746
3802	747
3803	748
3804	876
3804-CR	877
3805E	750
3805P	751
3805 Q	752
3805V	753
3805Z	754
3807	756
3808	757
3809	758
3814	854
3820	880
3821	881
3831	878
3832	759
3834	760
3835	879
3840	842
3843	128
3853	866
3870	882
3872	883
3864	761
3885	762
3885A	763
3885F	764
3885L	765
3885P	766
3893	623
3895	865
3913	873
4197	868
5805	767
5805F	768
5806	769
5870A	770

FTB Form No.	Doc ID No.
B (100S)	771
C (100S)	772
CA (540)	773
CA (540NR)	774
D (100S)	775
D (540)	776
D (540NR)	777
D (541)	778
D (565)	779
D (568)	780
D-1	781
EO (565)	832
EO (568)	833
G-1	782
H (100)	783
H (100S)	784
H (100W)	785
J (541)	786
K-1 (100S)	787
K-1 (541)	788
K-1 (565)	789
K-1 (568)	790
P (100)	795
P (100W)	796
P (540)	797
P (540NR)	798
P (541)	799
QS	800
R	801
S	802
W-2	804
X	853
RDP Worksheet	811

For a full 7-digit Document ID, the positions are parsed as follows:

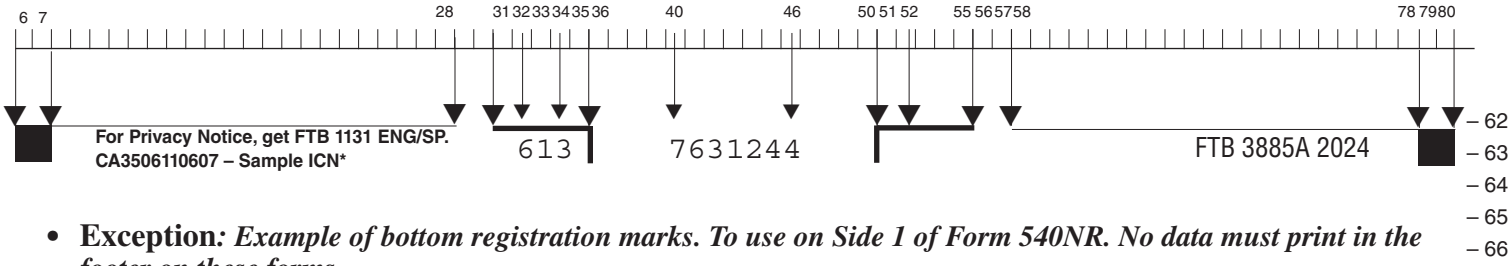
Position	Contents
1-3	Doc ID Number (360, 610, etc.)
4	Side/Page number (1-digit number, exclude text)
5-6	Tax year (2 digits, i.e., "24")
7	Source code ("4" = substitute form, "6" = scannable form)

Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement

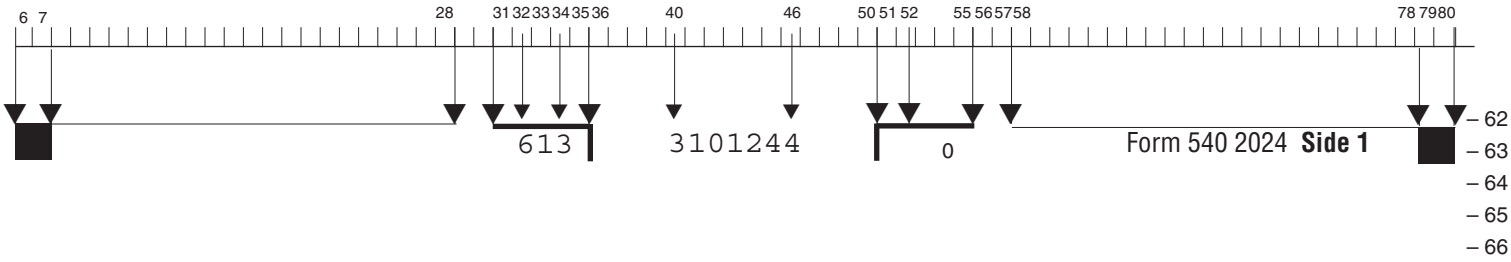
- **Side 1 –** ***Example of ICN placement in top margin. Required on Form 540NR.***

- **Example of ICN, Bottom Registration Marks, and Document ID**
  - ○ **Use on Side 1 of all substitute forms and vouchers.**
  - ○ **Use on Side 2 of ALL forms and vouchers.**

Example includes the document ID string with CTP ID, Anchor Marks, and sample ICN placement.



- **Exception***: Example of bottom registration marks. To use on Side 1 of Form 540NR. No data must print in the footer on these forms.*
  (Example uses absolute positioning 540 document ID.)



* Other than the *Exception Example* forms on Side 1, companies may place the ICN in the bottom margin on either the left or right of the bottom registration marks. The ICN should print between print positions 11 and 28 on the left, or print positions 57 through 75 on the right.

Forms That Require FTB Approval

Do not submit any blank forms. Number of forms that you **must submit:**

- **Absolute Positioning Forms 540, 5402EZ, 540NR, 5805, 3514, Schedule P (540), Schedule CA (540), Schedule W-2, and Schedule X; Substitute Scannable Forms 100, 100S, 100W, 100X, 565, 568; Substitute Scannable Schedules K-1 (100S), K-1 (565), K-1 (568); and Scannable PIT and BE Payment Forms/Vouchers 3519, 3522, 3536, 3537, 3538, 3539, 3563, 3582, 3582-X, 3586, 3587, 3588, 3843, 3893:** For electronic process submit 3 original samples with different taxpayer information. For paper process, submit 2 copies of 3 original samples with different taxpayer information. Sample pages should not be double-sided.
- **All other forms:** For electronic process submit 1 original sample with taxpayer information. For paper process, submit 2 copies of 1 original sample with taxpayer information. Sample pages should not be double-sided.

Form	What FTB will review
Form 100	form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Scannable Form 100-ES	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, form size, anchor marks, bottom registration marks, source code "6"
Form 100S	form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 100W	form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 100-WE	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 100X	form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 109	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 199	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Scannable Form 540-ES	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, form size, bottom registration marks, source code "6"
Form 540	form, shading, entity data placement (including codes for ARRP "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4", paper filing survey code
Form 540 2EZ	form, shading, entity data placement (including codes for ARRP "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4", **paper filing survey code**
Form 540NR	form, shading, entity data placement (including codes for ARRP "RP" box), keying symbols, 4-digit decimal placement on Side 2, line 36, line 38, and line 54, CTP ID, document ID, anchor marks, bottom registration marks, source code "4", **paper filing survey code**
Form 541	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 541-A	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 541-B	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 541-QFT	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 541-T	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Scannable Form 541-ES	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, form size, anchor marks, bottom registration marks, source code "6"
Form 565	form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 568	form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 570	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 587	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 588	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 589	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 590	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 590-P	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 592	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 592-A	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 592-B	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 592-F	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"

Form	What FTB will review
Form 592-PTE	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
Form 592-Q	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
Form 592-V	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
Form 593	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
Form 593-V	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 1067A	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 1067B	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 1115	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 1117	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 2416	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 2424	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3461	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3500	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3500A	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3502	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3503	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3504	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3506	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3507	keying symbol, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3509	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3510	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3514	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
Scannable FTB 3519	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code “6”
FTB 3520-PIT	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3520-BE	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3520-RVK	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3521	keying symbol, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
Scannable FTB 3522	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code “6”
FTB 3523	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3525	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3526	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3531	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3532	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3533	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3533-B	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3534	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3535	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
Scannable FTB 3536	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code “6”
Scannable FTB 3537	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code “6”
Scannable FTB 3538	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code “6”
Scannable FTB 3539	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code “6”
FTB 3540	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3541	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”

ALL FRANCHISE TAX BOARD TAX FORMS

Form	What FTB will review
FTB 3544	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3547	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3548	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3551	keying symbol, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3554	keying symbol, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
Scannable FTB 3563	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code “6”
FTB 3568	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3574	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3576	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3577	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3578	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3579	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3580	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3581	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
Scannable FTB 3582	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code “6”
Scannable FTB 3582X	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code “6”
Scannable FTB 3586	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code “6”
Scannable FTB 3587	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code “6”
Scannable FTB 3588	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code “6”
FTB 3592	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3596	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3725	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3726	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3800	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3801	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3801-CR	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3802	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3803	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3804	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3804-CR	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3805E	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3805P	form, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3805Q	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3805V	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3805Z	form, keying symbol, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3807	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3808	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3809	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3814	form, entity data placement, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3820	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3821	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
Form	**What FTB will review**

FTB 3831	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3832	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3834	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3835	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3840	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
Scannable FTB 3843	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code “6”
FTB 3853	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3864	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3885	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3870 (NEW)	**CTP ID, document ID, anchor marks, bottom registration marks, source code “4”**
FTB 3872 (NEW)	**CTP ID, document ID, anchor marks, bottom registration marks, source code “4”**
FTB 3885A	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3885F	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3885L	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3885P	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
Scannable FTB 3893	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code “6”
FTB 3895	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 3913	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 4197	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 5805	form, entity data placement, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 5805F	form, keying symbols CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 5806	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 5870-A	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
FTB 8453	form, 3-digit CTP ID in upper left-hand top margin
FTB 8453-C	form, 3-digit CTP ID in upper left-hand top margin
FTB 8453-EO	form, 3-digit CTP ID in upper left-hand top margin
FTB 8453-FID	form, 3-digit CTP ID in upper left-hand top margin
FTB 8453-FID (PMT)	form, 3-digit CTP ID in upper left-hand top margin
FTB 8453-LLC	form, 3-digit CTP ID in upper left-hand top margin
FTB 8453-OL	form, 3-digit CTP ID in upper left-hand top margin
FTB 8453-P	form, 3-digit CTP ID in upper left-hand top margin
FTB 8453 (PMT)	form, 3-digit CTP ID in upper left-hand top margin
FTB 8453-BE (PMT)	form, 3-digit CTP ID in upper left-hand top margin
FTB 8454	form, 3-digit CTP ID in upper left-hand top margin
FTB 8455	form, 3-digit CTP ID in upper left-hand top margin
FTB 8455-FID	form, 3-digit CTP ID in upper left-hand top margin
FTB 8879	form, 3-digit CTP ID in upper left-hand top margin
FTB 8879-FID	form, 3-digit CTP ID in upper left-hand top margin
FTB 8879 (PMT)	form, 3-digit CTP ID in upper left-hand top margin
SCH B (100S)	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH C (100S)	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH CA (540)	form, entity data placement, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH CA (540NR)	form, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, 4-digit decimal placement on Part IV, line 4, source code “4”
SCH D (100S)	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH D (540)	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH D (540NR)	form, keying symbols CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH D (541)	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”

ALL FRANCHISE TAX BOARD TAX FORMS

SCH D (565)	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
Form	**What FTB will review**
SCH D (568)	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH D-1	form, keying symbols CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH EO (565)	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH EO (568)	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH G-1	form, keying symbols CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH H (100)	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH H (100S)	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH H (100W)	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH J (541)	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH K-1 (100S)	form, entity placement, Shareholder name and identifying number in new fields, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH K-1 (541)	form, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH K-1 (565)	form, entity placement, Partner name and identifying number in new fields, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH K-1 (568)	form, entity placement, Member name and identifying number in new fields, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH P (100)	form, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH P (100W)	form, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH P (540)	form, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH P (540NR)	form, shading, keying symbols, 4-digit decimal placement on Side 2, line 38 and line 42, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH P (541)	form, shading, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH QS	CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH R (includes SCH R-7)	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH S	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH W-2	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
SCH X	form, entity data placement, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”
RDP Worksheet	form, shading, CTP ID, document ID, anchor marks, bottom registration marks, source code “4”

All forms must have the bottom margin registration marks, if applicable, and must include the correct document ID string. When two official forms print on the same sheet of paper, the form on top is the FTB form number used in the document ID string.

See **“DOC ID LIST (Form Number to Use in Document ID “String”)”** for a complete list of the FTB forms and the correct “Doc ID Number” to use.

Also see **“Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement,”** for more information.

Please note the following:

- If forms and schedules have hard coded zeroes, DO NOT allow your software to print zeroes in the fields affected
- When you develop your forms DO NOT include combed lines. Computer-generated forms **DO NOT** require hand-constrained monetary boxes for alpha characters (i.e., name and address). However, all alpha characters **must** print in upper case.
- Forms that don’t have bottom margin registration marks and a Doc ID **must** include the company’s 3-digit CTP ID in the upper left-hand margin on all sides of the form.

Standard Abbreviations

AIR FORCE BASE	AFB
APARTMENT	APT
AVENUE	AV
BOULEVARD	BL
BUILDING	BLDG
CAUSEWAY	CSWY
CENTER	CTR
CIRCLE	CIR
COURT	CT
CROSSING	XING
DEPARTMENT	DEPT
DRIVE	DR
EAST*	E
EXPRESSWAY	EXPY
FLOOR	FL
FREEWAY	FWY
HIGHWAY	HWY
LANE	LN
LOOP	LP
NORTH*	N
NORTHEAST*	NE
NORTHWEST*	NW
NUMBER/#	NO (Do not use # sign)
PARKWAY	PKY
PLACE	PL
PLAZA	PLZ
POINT	PT
POST OFFICE BOX	PO BX
ROAD	RD
ROOM	RM
SAN/SANTO	SN
SOUTH*	S
SOUTHEAST*	SE
SOUTHWEST*	SW
SPACE	SP
SQUARE	SQ
STREET	ST
SUITE	STE
TERRACE	TER
TRACK	TRAK
UNIT	UN
WALK	WK
WALKWAY	WKWY
WAY	WY
WEST*	W

* ABBREVIATE ONLY WHEN USED AS A DIRECTION.

State or U.S. Possessions

ALABAMA	AL
ALASKA	AK
AMERICAN SAMOA	AS
ARIZONA	AZ
ARKANSAS	AR
CALIFORNIA	CA
COLORADO	CO
CONNECTICUT	CT
DELAWARE	DE
DISTRICT OF COLUMBIA	DC
FEDERATED STATES OF MICRONESIA	FM
FLORIDA	FL
GEORGIA	GA
GUAM	GU
HAWAII	HI
IDAHO	ID
ILLINOIS	IL
INDIANA	IN
IOWA	IA
KANSAS	KS
KENTUCKY	KY
LOUISIANA	LA
MAINE	ME
MARSHALL ISLANDS	MH
MARYLAND	MD
MASSACHUSETTS	MA
MICHIGAN	MI
MINNESOTA	MN
MISSISSIPPI	MS
MISSOURI	MO
MONTANA	MT
NEBRASKA	NE
NEVADA	NV
NEW HAMPSHIRE	NH
NEW JERSEY	NJ
NEW MEXICO	NM
NEW YORK	NY
NORTH CAROLINA	NC
NORTH DAKOTA	ND
NORTHERN MARIANA ISLANDS	MP
OHIO	OH
OKLAHOMA	OK
OREGON	OR
PALAU	PW
PENNSYLVANIA	PA
PUERTO RICO	PR
RHODE ISLAND	RI
SOUTH CAROLINA	SC
SOUTH DAKOTA	SD
TENNESSEE	TN
TEXAS	TX
UTAH	UT
VERMONT	VT
VIRGIN ISLANDS	VI
VIRGINIA	VA
WASHINGTON	WA
WEST VIRGINIA	WV
WISCONSIN	WI
WYOMING	WY

Country Abbreviation List

Aruba	AA
Antigua and Barbuda	AC
United Arab Emirates	AE
Afghanistan	AF
Algeria	AG
Azerbaijan	AJ
Albania	AL
Armenia	AM
Andorra	AN
Angola	AO
American Samoa	AQ
Argentina	AR
Australia	AS
Ashmore and Cartier Islands	AT
Austria	AU
Anguilla	AV
Akrotiri	AX
Antarctica	AY
Bahrain	BA
Barbados	BB
Botswana	BC
Bermuda	BD
Belgium	BE
Bahamas	BF
Bangladesh	BG
Belize	BH
Bosnia and Herzegovina	BK
Bolivia	BL
Burma	BM
Benin	BN
Belarus	BO
Solomon Islands	BP
Navassa Island	BQ
Brazil	BR
Bhutan	BT
Bulgaria	BU
Bouvet Island	BV
Brunei	BX
Burundi	BY
Canada	CA
Cambodia	CB
Chad	CD
Sri Lanka	CE
Congo (Brazzaville)	CF
Congo (Kinshasa)	CG
China	CH
Chile	CI
Cayman Islands	CJ
Cocos (Keeling) Islands	CK
Cameroon	CM
Comoros	CN
Colombia	CO
Northern Mariana Islands	CQ
Coral Sea Islands	CR
Costa Rica	CS
Central African Republic	CT
Cuba	CU
Cape Verde	CV
Cook Islands	CW
Cyprus	CY
Denmark	DA
Djibouti	DJ
Dominica	DO
Jarvis Island	DQ
Dominican Republic	DR
Dhekelia	DX
Ecuador	EC
Egypt	EG
Ireland	EI
Equatorial Guinea	EK
Estonia	EN
Eritrea	ER
El Salvador	ES
Ethiopia	ET
Czech Republic	EZ
Finland	FI
Fiji	FJ
Falkland Islands (Islas Malvinas)	FK
Federated States of Micronesia	FM
Faroe Islands	FO
French Polynesia	FP
Baker Island	FQ
France	FR
French Southern and Antarctic Lands	FS
The Gambia	GA
Gabon	GB
Georgia	GG
Ghana	GH
Gibraltar	GI
Grenada	GJ
Guernsey	GK
Greenland	GL
Germany	GM
Guam	GQ
Greece	GR
Guatemala	GT
Guinea	GV
Guyana	GY
Haiti	HA
Hong Kong	HK
Heard Island and McDonald Islands	HM
Honduras	HO
Howland Island	HQ
Croatia	HR
Hungary	HU
Iceland	IC
Indonesia	ID
Man, Isle of	IM
India	IN
British Indian Ocean Territory	IO
Clipperton Island	IP
Iran	IR
Israel	IS
Italy	IT
Côte d'Ivoire (Ivory Coast)	IV
Iraq	IZ
Japan	JA
Jersey	JE
Jamaica	JM
Jan Mayen	JN
Jordan	JO
Johnston Atoll	JQ
Kenya	KE
Kyrgyzstan	KG
Korea, Democratic People's Republic of (North)	KN
Kingman Reef	KQ
Kiribati	KR
Korea, Republic of (South)	KS
Christmas Island	KT
Kuwait	KU
Kosovo	KV
Kazakhstan	KZ
Laos	LA
Lebanon	LE
Latvia	LG
Lithuania	LH
Liberia	LI
Slovakia	LO
Palmyra Atoll	LQ
Liechtenstein	LS
Lesotho	LT
Luxembourg	LU
Libya	LY
Madagascar	MA
Macau	MC
Moldova	MD
Mongolia	MG
Montserrat	MH
Malawi	MI
Montenegro	MJ
Macedonia	MK
Mali	ML
Monaco	MN
Morocco	MO
Mauritius	MP
Midway Islands	MQ
Mauritania	MR
Malta	MT
Oman	MU
Maldives	MV
Mexico	MX
Malaysia	MY
Mozambique	MZ
New Caledonia	NC
Niue	NE
Norfolk Island	NF
Niger	NG
Vanuatu	NH
Nigeria	NI
Netherlands	NL
Sint Maarten	NN
Norway	NO
Nepal	NP
Nauru	NR
Suriname	NS
Nicaragua	NU
New Zealand	NZ
Other Country	OC
South Sudan	OD
Paraguay	PA
Pitcairn Islands	PC
Peru	PE
Paracel Islands	PF
Spratly Islands	PG
Pakistan	PK
Poland	PL
Panama	PM
Portugal	PO
Papua New Guinea	PP
Palau	PS
Guinea-Bissau	PU
Qatar	QA
Serbia	RI
Marshall Islands	RM
Saint Martin	RN
Romania	RO
Philippines	RP
Puerto Rico	RQ
Russia	RS
Rwanda	RW
Saudi Arabia	SA
St. Pierre and Miquelon	SB
St. Kitts and Nevis	SC
Seychelles	SE
South Africa	SF
Senegal	SG
St. Helena	SH
Slovenia	SI
Sierra Leone	SL
San Marino	SM
Singapore	SN
Somalia	SO
Spain	SP
St. Lucia Island	ST
Sudan	SU
Svalbard	SV
Sweden	SW
South Georgia and the South Sandwich Islands	SX
Syria	SY
Switzerland	SZ
Saint Barthélemy	TB
Trinidad and Tobago	TD
Thailand	TH
Tajikistan	TI
Turks and Caicos Islands	TK
Tokelau	TL
Tonga	TN
Togo	TO
São Tomé and Príncipe	TP
Tunisia	TS
East Timor	TT
Turkey	TU
Tuvalu	TV
Taiwan	TW
Turkmenistan	TX
Tanzania	TZ
Curaçao	UC
Uganda	UG
United Kingdom (England, Northern Ireland, Scotland, and Wales)	UK
Ukraine	UP
Burkina Faso	UV
Uruguay	UY
Uzbekistan	UZ
St. Vincent and the Grenadines	VC
Venezuela	VE
British Virgin Islands	VI
Vietnam	VM
Virgin Islands	VQ
Holy See	VT
Namibia	WA
Wallis and Futuna	WF
Western Sahara	WI
Wake Island	WQ
Samoa	WS
Swaziland	WZ
Yemen (Aden)	YM
Zambia	ZA
Zimbabwe	ZI

Credit Names, Acronyms, and Code Number List

Include this list in your user manual. *PIT = Personal Income Tax *CT = Corporation Tax

Credit Name	Acronym	Code	PIT*	CT*
California Competes Tax	CA COMPETES	233	X	X
California Earned Income Tax	CA EITC	NONE	X	
California Motion Picture and Television Production	MOVIETVPROD	223	X	X
Cannabis Equity Tax Credit	CETC	247	X	X
Child Adoption Costs	CHILD ADOPT	197	X	
Child and Dependent Care Expenses	CHILDDEP EXP	232	X	
College Access Tax	COLLEGE FUND	235	X	X
Dependent Parent	DEP PARENT	173	X	
Disabled Access for Eligible Small Businesses	DSABL ACCESS	205	X	X
Donated Agricultural Products Transportation	DONATE AGTRN	204	X	X
High-Road Cannabis Tax Credit	HRCTC	246	X	X
Elective PTE Tax	PTE ELECT	242	X	
Foster Youth Tax	FYTC NONE			X
Homeless Hiring Tax Credit	HHTC	244	X	X
Joint Custody Head of Household	JT CSTDY HOH	170	X	
Low-Income Housing	LOW-INC HOUS	172	X	X
Natural Heritage Preservation	HERITAGE	213	X	X
New Advanced Strategic Aircraft	ADV STR AIR	236		X
New California Motion Picture and Television Production	NEW MOVTVPRD	237	X	X
New Donated Fresh Fruits or Vegetables credit	NEW FRUITVEG	238	X	X
New Employment	NEW EMPLMNT	234	X	X
Nonrefundable Renter's	NONE	NONE	X	
Other State Tax	OTHER STATE	187	X	
Prior Year Alternative Minimum Tax	PRIOR YR AMT	188	X	X
Prison Inmate Labor	INMATE LABOR	162	X	X
Program 3.0 California Motion Picture and Television Production	CA MOVTVPRD	239	X	
Research	RESEARCH	183	X	X
Senior Head of Household	SR HOH	163	X	
Soundstage Filming Tax Credit	STG FLM CRDT	245	X	X
State Historic Rehabilitation Tax Credit	ST HIST REHB	243	X	X
Young Child Tax Credit	YCTC	NONE	X	

See "Repealed Credits with Carryover Provisions" list.

Repealed Credits with Carryover Provisions

Include this list in your user manual. *PIT = Personal Income Tax *CT = Corporation Tax

Credit Name	Acronym	Code	PIT*	CT*
Agricultural Products	AGRI PRODUCT	175	X	X
Commercial Solar Electric System	COMSLR EL CO	196	X	X
Commercial Solar Energy	COM SLR NRG	181	X	X
Contribution of Computer Software	CTB COMPSOFT	202		X
Donated Fresh Fruits or Vegetables	DONATE FRESH	224	X	X
Employee Ridesharing:				
Employee Vanpool Program	R/S EMPLE VN	194	X	
Employer Child Care Contribution	CHLDCARE CTB	190	X	X
Employer Child Care Program	CHLDCARE PRG	189	X	X
Employer Ridesharing:				
Large Employer	R/S LG EMPLR	191	X	X
Small Employer	R/S SM EMPLR	192	X	X
Transit Passes	R/S TRANSIT	193	X	X
Energy Conservation	NRG CSRV CO	182	X	X
Enhanced Oil Recovery	ENHNC OILREC	203	X	X
Enterprise Zone Hiring & Sales or Use Tax	EZ HIRE/USE	176	X	X
Environmental Tax	ENVRMNTL TAX	218	X	X
Farmworker Housing:				
New Construction/Rehabilitation	F/W HS CONST	207	X	X
Local Agency Military Base Recovery Area Sales or Use Tax	LAMBRA HR/US	198	X	X
Low-Emission Vehicles	LOW-EMS VHCL	160	X	X
Main Street Small Business Tax	MAIN STR CR	240	X	X
Main Street Small Business Tax II	MAIN ST II	241	X	X
Manufacturing Enhancement Area (MEA) Hiring	MEA HIRE	211	X	X
Orphan Drug	ORPHN DRG CO	185	X	X
Political Contributions	POLTCL CTB	184	X	
Recycling Equipment	RCYCL EQUIP	174	X	X
Residential Rental & Farm Sales	RES RNT/FARM	186	X	
Ridesharing	R/S CO	171	X	X
Salmon & Steelhead Trout Habitat Restoration	SALMON/TROUT	200	X	X
Solar Energy	SLR NRG CO	180	X	X
Solar Pump	SLR PUMP CO	179	X	X
Targeted Tax Area Hiring	TTA HIRE/USE	210	X	X
Targeted Tax Area Sales or Use Tax	TTA HIRE/USE	210	X	X
Technological Property Contributions	TECHPROP CTB	201		X
Water Conservation	WATRCSRV CO	178	X	
Young Infant	YNG INFNT CO	161	X	

SUBSTITUTE TAX FORMS

Monetary Amounts

FTB prefers vendor forms to be designed exactly like the official forms. If FTB forms are using hard coded zeroes, or penny lines, please do so as well. To avoid any processing errors the decimals and cents need to be away from the data and must be dollars only with no decimals or other punctuation, including present keying symbols. If the vendor is unable to program their software to match the official form, be sure to indicate this fact in every cover letter that accompanies each substitute forms review package.

All monetary amounts entered on the form must follow a consistent format. We strongly urge software companies to round all figures to whole dollar amounts. This follows the official tax return instructions.

Where most of FTB tax forms' monetary amounts are whole dollar amounts, there are a few exceptions to the rule. For Forms 589, 592, 592B, 592F, 592-PTE, and 593, the monetary amounts have dollars and cents requirements.

Unless a specific line instruction requires a zero (-0-), leave the line blank when there is no entry. **Do not** print the word **"NONE."**

Negative Amounts

When printing negative monetary amounts, CTPs must use the following format:

-549

CTPs that design substitute forms for customers to complete by hand **must** submit those forms to the FTB for review and approval before releasing them for use by their customers.

Layout

The layout of any substitute tax form must follow the official form layout. This includes the title, space for the taxpayer name(s) and identification number(s), tax year, captions, line numbers, and line descriptions. See **"Submitting Forms to the FTB for Approval"** for more information.

Each tax form has a unique document ID string (see DOC ID LIST for the correct **'Doc ID Number'** to use). If a company wants to combine any forms, they must notify the FTB first.

Software companies may include an explanation next to entries shown on a substitute form or use a supporting statement to explain an entry. If using a supporting statement, it must refer to the entry on the substitute form it supports. In turn, the entry on the substitute form must refer to the supporting statement.

Software companies may modify substitute tax forms that do not require FTB approval, to make them suitable for computer preparation; however, the form must include the bottom line registration marks and document ID string in the bottom margin. **Do not** make changes that would impair the FTB's ability to process, review, or store the forms. Call your assigned account agent, or send email to **substituteforms@ftb.ca.gov** with questions about a proposed design change.

Tax software programs may use copies of federal tax forms in place of separate California forms. However, the software must reconcile any California differences. For more information, get FTB Pub. 1006, California Tax Forms and Related Federal Forms at **ftb.ca.gov**. (This publication is updated annually).

Keying Symbols

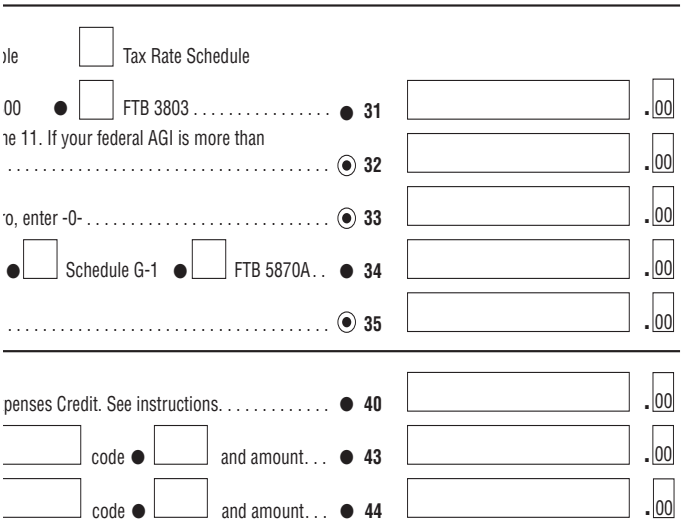
Keying symbols are codes that the FTB's key data operators use to identify quickly the correct information they need to data capture from a taxpayer's tax return.

Note: When keying symbols are present, DO NOT use decimal points.

Keying symbols on substitute forms must **exactly duplicate** the keying symbols on official forms. The FTB will not approve substitute or scannable forms if the keying symbols are not exact. For a list of forms that contain keying symbols see **"Forms That Require the FTB Approval"**. See an example of the keying symbol's shape and size in the graphic that follows.

▶ ● ◉ ■

The actual symbols and their placement may change from year to year. Example of the keying symbols:



Source Codes

Use source code "4" in the document ID string on all substitute forms. (Use source code "6" in the document ID string on all scannable forms.)

Final Forms on the FTB Website

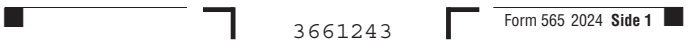
The FTB will post final proofs of tax forms to two different areas:

- **The State Exchange System (SES)** (August through mid-December each year)
- **The FTB public access forms locator web page** (beginning mid-December each year)

When companies download and print tax forms from the public access forms locator web page, the forms will contain source code "3." It is the company's responsibility to change the source code from "3" to "4" at the time the company adds its three-digit CTP ID. The following example contains all of the components that make up the document ID string for Form 565, Side 1. **The "613" is a fictitious CTP ID.**

For example:

Form 565, Side 1, on **ftb.ca.gov** will have this document ID:



Form 565, Side 1, in a tax software product **must** include the CTP ID (as shown, 613) with this document ID:

Shading Requirements

The FTB shades specific areas on some California tax forms. Substitute forms must include shading in the same areas shown on official forms. **The FTB will not approve substitute forms that do not include shading.**

How to Gain Additional Room on a Form

CTPs may limit captions and line descriptions from the official form to one print line on their substitute form. To do this, use abbreviations and contractions and omit articles and prepositions. Retain key words that make identification of the caption or line description clear. If you need assistance in this area, contact your assigned account agent, or send an email to **substituteforms@ftb.ca.gov**.

Guidelines for Printing Taxpayer Entity Information for Substitute Forms 100, 100S, 100W, 100X, 565, and 568 and Schedules K-1 (100S), K-1 (565), and K-1 (568)

Use the substitute form specifications to program the entity data (taxpayer's name and address area, including codes to program in the "RP" box) for substitute Forms 100, 100S, 100W, 100X, 565, and 568 and Schedules K-1 (100S), K-1 (565), and K-1 (568). The FTB will not approve the substitute version of these forms without an entity area example.

Use the following:

- "Business Entity Entry Instructions"
- BE scannable payment form approval checklist.
- See "Substitute Forms 100, 100S, 100W, and 100X Entity Entry Record Layout"
- See "Substitute Forms 565 and 568 Entity Entry Record Layout"
- See "Substitute Schedule K-1 (100S) Entity Entry Area Record Layout"
- See "Substitute Schedule K-1 (565 and 568) Entity Entry Area Record Layout"
- Anchor Marks must be on each side on Forms 100, 100S, 100W, 100X, 565, and 568 and Schedules K-1 (100S), K-1 (565), and K-1 (568)

Guidelines for Developing Substitute Schedules K-1 (565 and 568)

All companies (i.e., tax software developers, professional tax preparers, transfer agents, and others) are required to complete and return a Letter of Intent (LOI) to develop substitute Schedules K-1 (565 and 568). All companies must conform annually to the provisions of Senate Bill 1724 signed into law on September 30, 2000.

Submitting BE Substitute Forms 100, 100S, 100W, 100X, 565, 568, SchK1 (100S), Sch K1 565 and Sch K1 568 Approval Checklist

Entity Data Placement

To get entity data placement approval, submit tax returns that:

☐ Have all fields in the correct location (see "**Substitute Form Specifications**" beginning).
☐ Follow "BE Entity Entry Instructions."
☐ Print an example of Business Entity Name, containing embedded spaces, hyphen (-), slashes (/) and ampersands (&)
☐ Print an example with the Additional Information field.
☐ Print an example with the California Secretary of State file number (CA SOS File Number).
☐ Print an example with the California Corporation Number.
☐ Print an example with Private Mailbox (PMB) and number/letter. Left align number (**Do not hardcode "PMB"**).
☐ Print an example without a PMB and number/letter.
☐ Print an example with Foreign Address including Foreign County Name, Foreign Province/State/County, and Foreign Postal Code
☐ Print an example with Entity Name Control, First Four Characters of Entity's Name, no symbols or punctuation.
☐ Print an example with Return Processing Code, Alphanumeric only, no embedded space or other symbols or punctuation.
☐ Print an example of a fiscal year filer.
☐ Print an example of a calendar year filer.
☐ Print an example of a Taxable Year Beginning (TYB) and Taxable Year Ending (TYE) format MM-DD-YYYY
☐ Print an example of an original return using "0" for Amended field for forms 565 and 568.
☐ Print an example of an amended return using "1" for Amended field for forms 565 and 568.

Conventional Form

☐ Hard coded Zeroes – If forms and schedules have hard coded zeroes, DO NOT allow your software to print zeroes in the fields affected.

☐ Follow **Guidelines for Preparing Substitute Tax Forms.**

Line Geometry – Follow **"Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement".**

☐ Bottom registration mark (1-point rule) line at horizontal position (print positions 6-28; 58-80 at print line 62).
☐ Bottom registration mark (2-point rule) line at horizontal position (print positions 31-35 and 51-55) and vertical positions 35/36 and 50/51 at print line 62; end at print line 63.

Anchor Marks

☐ Print three anchor marks on each side. Solid, black square that is 3/16 of an inch square.
☐ Allow 1/4 of an inch of white space around the anchor marks (**Exception:** Registration marks on print line 62 can touch the bottom anchor marks).
☐ Top anchor mark on print line 4, at print positions 59-60.
☐ Bottom left anchor mark on print line 63, at print positions 6-7.
☐ Bottom right anchor mark on print line 63, at print positions 79-80.

CTP ID

☐ Print 3-digit CTP ID (Courier STD, 12-point font) in print positions 32, 33, and 34 on print line 63.

Document ID String

☐ Doc. ID (Courier STD 12-point font) is 7-digits in and must print in positions 40 through 46 on print line 63 (Must have four blank spaces before and after string).
☐ Doc. ID is correct (i.e., contains correct assigned form number, side/page number, tax year, and source code).

Keying Symbols and Source Code

☐ Follow **Guidelines for Preparing Substitute Tax Forms.CTP ID**

Guidelines for Personal Income Tax (PIT) Scannable Payment Forms/Vouchers

Submitting PIT Scannable Payment Forms/vouchers 540-ES, 541-ES, FTB 3519, 3563, 3582, 3582X, and 3843 Approval Checklist

All taxpayer data (print lines 51-58) are in Courier Std 12-point font, not bold.

Entity Data Placement

To get entity data placement approval, submit vouchers that:

- ☐ Print all alpha characters in upper case.
- ☐ Have all fields in the correct location.
- ☐ Follow **"PIT Entity Entry Instructions"** for absolute positioning Form 540.
- ☐ **DO NOT FILL FIELDS WITH "X's."** If your software does not support the maximum entity field size, indicate the supported field size in your software company's review package cover letter.
- ☐ Print an example with the taxpayer's Last Name field.
- ☐ Print an example with the spouse's Last Name field.
- ☐ Print an example entering taxpayer's Suffix (4 characters).
- ☐ Print an example entering spouse's Suffix (4 characters).
- ☐ Print an example with the Additional Information field.
- ☐ Print an example with the Executor/Guardian field.
- ☐ Print an example with the Street Address field.
- ☐ Print an example with Foreign Address using the two-digit country abbreviation. (Leave State and ZIP Code blank).
- ☐ Print example with Private Mailbox (PMB) and number. Left align the number/letter if less than 6 digits. **Do not hardcode "PMB."**
- ☐ Print example without Private Mailbox (PMB) and number.
- ☐ Give example of a fiscal year filer (APE).[1] (Applies to Forms 540-ES, 541-ES, FTB 3563, and FTB 3843 only).
- ☐ Give example of a calendar year filer (Place single "0" in print position 77). (Applies to Forms 540-ES, 541-ES, FTB 3563, and FTB 3843 only).
- ☐ **Exception for Form 540-ES and 541-ES only:** When estimate payment amount is unknown, leave "Amount of payment" area blank.

Line Geometry

- ☐ Bold line at print line 49, prints at position 6 through position 80.
- ☐ Bottom registration mark .25-line weight rule at print line 62, prints at position 6 through position 28 and at position 58 through position 80.[2]
- ☐ Bottom registration mark 2-point rule at print line 62, prints at position 31 through position 35 and at position 51 through position 55.
- ☐ Bottom registration mark 2-point vertical rule at print line 62, end at print line 63, at print position 35/36 and position 50/51.

Anchor Marks (Forms 540-ES, 541-ES, 3582, and 3582X only)

Print three anchor marks on each page.

- ☐ Solid, black square that is 3/16 of an inch square.
- ☐ Allow 1/4 of an inch of white space around the anchor marks (**Exception**: Registration marks on print line 62 can touch the bottom anchor marks).
- ☐ Top anchor mark on print line 4, at print positions 59-60.
- ☐ Bottom left anchor mark on print line 63, at print positions 6-7.
- ☐ Bottom right anchor mark on print line 63, at print positions 79-80.

CTP ID

- ☐ Print 3-digit CTP ID (Courier Std 12-point font) in print positions 32, 33, and 34 on print line 63.

Document ID String

- ☐ Document ID (Courier Std 12-point font) is 7-digits in and must print in positions 40 through 46 on print line 63 (Must have four blank spaces before and after string).
- ☐ Document ID is correct (i.e., contains correct assigned form number, side/page number, tax year, and source code).

Fiduciary Name Control Guidelines

On Forms 541-ES, FTB 3563, and FTB 3843, all estates use "ESTA" and all trusts use "TRUS". Name control follows the estate's or trust's FEIN.

[1] If your software does not support fiscal year filers, indicate this in your software company's review package cover letter.

[2] If your software cannot support the .25-line weight rule, use a 1-point rule. Indicate the use of the 1-point rule in your software company's review package cover letter.

Guidelines for Business Entity (BE) Scannable Payment Forms/Vouchers

Business Entity Entry Instructions

- All taxpayer data must print in Courier Std 12-point font, not bold**.**
- Alpha characters **must** be in upper case.
- Entity ID Number field must be one of the following:
  - ○ **Forms 100-ES, FTB 3539, 3586 and 3893**
    - Corporation number - Numeric, CA Corporation Number must be 7, 10, 11, or 12 digits. If not available, leave blank. **Do not** zero fill.
    - SOS File Number - If an LLC elects to be taxed as a corporation, enter SOS number. Numeric, CA SOS number must be 7, 9, 10, 11, or 12 digits. If not available, leave blank. **Do no**t zero fill.
  - ○ **Forms FTB 3538 and 3587**
    - FEIN - Numeric, 10 digits, includes hyphen (-) (e.g., "12-3456789" or "00-0000000").
  - ○ **Forms FTB 3522, 3536, 3537 and 3588**
    - SOS File Number - Numeric, CA SOS number must be 7, 9, 10, 11, or 12 digits. If not available, leave blank. **Do not** zero fill.
  - ○ When the entity has applied for or does not have an Entity ID Number, enter the appropriate number of zeros in the Entity ID Number field. When entering zeros for the FEIN, include the hyphen (i.e., "00-0000000").
- Entity Name Control field must contain the first 4 characters of the corporation, exempt organization, partnership, or LLC name **with these exceptions:**
  - ○ Spell out ampersand (&) as "AND" if (&) is contained in the first 4 characters of the Entity's name (See Business Entity Information Example 1).
  - ○ **Do not** space or use symbols or any punctuation, including hyphens (-) and slashes (/) (See Business Entity Information Example 2).
  - ○ **Do not** use "The" when it is the first word in the Entity's name (See Business Entity Information Example 4).
- Enter Form Type Indicator as:
  - ○ Forms 100, 100S, and 100W = 1
  - ○ Form 109 = 2
  - ○ Form 199 = 3
  - ○ If more than one form, or no form indicated = 0

    Note: Refer to the specifications for each business entity form to confirm the applicable Form Type Indicator to program for that form.
- Entity Tax Year Beginning and Ending
  - ○ To help eliminate those instances when a user enters a taxable year ending (TYE) date that is earlier than the taxable year beginning (TYB) date, add an error check that allows user to re-enter the correct TYE.
- Enter Business Entity Name – Use business name, as is:
  - ○ The corporation, partnership, or LLC name may contain embedded spaces, hyphens (-), slashes (/), and ampersands (&) (See Business Entity Information Examples 1, 2, and 3).
  - ○ **Do not** use any other symbols or punctuation in the Business Entity Name field.
- Address Data:
  - ○ Other than the hyphen (-) and slash (/), use no punctuation or symbols in the Street Address field.
  - ○ **Do not** use commas or periods to separate address information.
  - ○ Use standard abbreviations for the suffix of the street name. See **"Standard Abbreviations."**
  - ○ **Do not** enter suite and suite number/letter in the Street Address field. Enter in the designated "Suite" and "Suite Number" fields. These fields are on the same line as the "Street Address" field. **Note:** Use these abbreviations in the "Suite" field: STE, RM, FL, BLDG, and UN.
  - ○ Enter Private Mailbox (PMB) and PMB number/letter in the "PMB" and "PMB number/letter" fields. These fields are on the same line as the "Street Address" field. **Do not** hardcode "PMB." "PMB" must print **only** when a user enters a "PMB number/letter." If no "PMB," leave both fields blank.
  - ○ Use the Additional Information field for "Doing Business As" (DBA), "Owner/Representative/ Attention" name, and other supplemental address information **only**. Other than the slash (/), use no punctuation or symbols in this field.
  - ○ Military "APO" or "FPO" addresses:
    - Enter "APO" or "FPO" in the first three positions of the City field.
    - **Do not** enter the name of the city for "APO" and "FPO" addresses. Enter the two-character alpha state code in the State field:

City field	State Code	ZIP Code Range
APO	**AA**	**34000-34099**
APO	**AE**	**09000-09999**
FPO	**AP**	**96200-96699**

  - ○ In the State field, use the standard two-character alpha abbreviation for the state or United States possession. See **"State or U.S. Possessions."**
  - ○ The ZIP Code can be 10 digits (includes hyphen "-").

- If using a foreign address enter the city, foreign country name, foreign province/state/county name, and foreign postal code in the appropriate boxes. Follow the country's practice for entering the province/state/county name and foreign postal code. You may also use the 2-digit Country Abbreviation (See *Business Entity Information Example 5*). **Note:** Do not combine a United States address together with a foreign address.
- Apply these guidelines, then truncate if the information exceeds the field length.

Note: To help eliminate those instances when the City, State, and ZIP Code are entered into the City field, add an error check at the end of the City field for numeric characters.

Business Entity Information Examples:

Example 1 Corporation:

```
202212345678     LPAN      44-1234567          200412345678      24    FORM  1
TYB   01-01-2024      TYE       12-31-2024
LP & T CONSULTING SERVICES INCORPORATED
B GANGLER
9646 BUTTERFIELD WY
RANCHO CORDOVA        CA        95670-3720

(123) 456-7890
```

Example 2 Partnership:

```
99-7654321       LZ        199971234567          (123)456-7890     24    FORM  0
TYB   01-01-2024      TYE       12-31-2024
L - Z

5800 SANTA ANITA AV                             STE   2
EL MONTE                          CA    92102-1230
```

Example 3 LLC:

```
200387654321     GRIM          95-8654321        (123)456-7890     24    FORM  0
TYB   00-00-0000        TYE     00-00-0000
GRIMES LLC

4900 W CAMBRIDGE
ATLANTA                       GA    30303
```

Example 4 Exempt Organization:

```
7777888          LTPL               99-7777777  200412345678      24    FORM  0
TYB   01-01-2024         TYE    12-31-2024
THE LTP LLC
C VEGA
4545 BUTTERFLY LN                                  PMB          16
SACRAMENTO                    CA    95823

(123) 456-7890
```

Example 5 Foreign Address Corporation:

```
202212345678     ALLE               98-7654321  199912345678      24    FORM  0
TYB   01-01-2024         TYE    12-31-2024
ALL ENGLAND ENTERTAINMENT

1963 ABBEY LANE
LONDON
UK             NOTTING HILL         W11 2BQ
(123) 987-6541
```

Submitting BE Scannable Payment Forms 100-ES, FTB 3522, 3536, 3537, 3538, 3539, 3586, 3587, 3588 , and 3893 Approval Checklist

All taxpayer data (print lines 51-59) and CTP ID and Document ID (print line 63) are in Courier Std 12-point font, not bold.

Entity Data Placement

To get entity data placement approval, submit vouchers that:

☐ Have all fields in the correct location.
☐ Follow **"Business Entity Entry Instructions"** for BE scannable vouchers.
☐ Entity ID Number:
  ☐ Give an example of corporation number (Forms 100-ES, FTB 3539, FTB 3586, and FTB 3893). A Corporation Number must be 7, 10, 11, or 12 digits. If not available, leave blank. **Do not** zero fill.
  ☐ Give an example of FEIN (Forms FTB 3538 and FTB 3588). A FEIN is 10 digits including the hypen (e.g., "12-3456789" or "00-0000000").
  ☐ Give an example of SOS file number, **MUST** be 7, 9, 10, 11, or 12 digits. If not available, leave blank. **Do not** zero fill. Forms100-ES, FTB 3522, FTB 3536, FTB 3537, FTB 3539, FTB 3586, FTB 3587, and FTB 3893.
☐ Print an example with the Additional Information field.
☐ Print an example with Foreign Address using the two-digit county abbreviation. (Leave State and ZIP Code blank).
☐ Give an example of Form Type Indicator (i.e., "0," "1," "2," or "3"). (Refer to the specifications for each form to verify the applicable Form Type Indicator to program.)
☐ Give an example of a fiscal year filer [Taxable Year Beginning (TYB) and Taxable Year Ending (TYE)][1] (e.g., "TYB 02-01-2024" "TYE 01-31-2025").
☐ Give an example of calendar year filer [Taxable Year Beginning (TYB) and Taxable Year Ending (TYE)] (e.g., "TYB 01-01-2024" "TYE 12-31-2024").
☐ Print an example with Private Mailbox (PMB) and letter/number. Left align the number/letter if less than 6 characters. **Do not hardcode "PMB."**
☐ Print an example without Private Mailbox (PMB) and letter/number.

Line Geometry

☐ Bold line at print line 49, prints at position 6 through position 80.
☐ Bottom registration mark .25-line weight rule at print line 62, prints at position 6 through position 28 and at position 58 through position 80.[2]
☐ Bottom registration mark 2-point rule at print line 62, prints at position 31 through position 35 and at position 51 through position 55.
☐ Bottom registration mark 2-point vertical rule at print line 62, end at print line 63 at print position 35 (between 35/36) and position 50 (between 50/51).

Anchor Marks

Print three anchor marks on each page.

☐ Solid, black square that is 3/16 of an inch square.
☐ Allow 1/4 of an inch of white space around the anchor marks (Exception: Registration marks on print line 62 can touch the bottom anchor marks).
☐ Top anchor mark on print line 4, at print positions 59-60.
☐ Bottom left anchor mark on print line 63, at print positions 6-7.
☐ Bottom right anchor mark on print line 63, at print positions 79-80.

CTP ID

☐ CTP ID prints in print positions 32, 33, and 34 on print line 63.

Document ID String

☐ Document ID (Courier Std 12-point font) is 7-digits and prints in print positions 40 through 46 on print line 63 (must have four blank spaces before and after the Document ID).
☐ Document ID is correct (i.e., contains correct assigned form number, side/page number, tax year, and source code).

[1] If your software does not support fiscal year filers, indicate this in your software company's review package cover letter.
[2] If your software company cannot support the .25-line weight rule, use a 1-point rule. Indicate the use of the 1-point rule in your software company's review package cover letter.

ABSOLUTE POSITIONING TAX FORMS

Introduction

Absolute Positioning is the computer-prepared format of Forms, 540, 540 2EZ, 540NR, 3514, 5805, Schedule W-2, Schedule P(540), Schedule CA(540) and Schedule X, California Income Tax Returns and schedules.

For tax year 2024, it is mandatory for CTPs who are developing Form 540, 540 2EZ, 540NR, 3514, 5805 and Schedule P(540), Schedule CA(540), Schedule W-2 and Schedule X to use the Absolute Positioning format.

Absolute positions are used when any type of data field must be placed in an exact row/column position on the 10 characters per inch by 6 rows per inch grid.

Guidelines for Preparing Absolute Positioning Forms

These guidelines are subject to change due to legislative changes, equipment innovations, and/or procedural improvements.

Taxpayer's Last Name and Social Security Number (SSN or ITIN).

For absolute positioning forms and schedules, print primary taxpayer's last name and SSN or ITIN in top margin on sides 2, and after.

Monetary Amounts

Monetary amounts in the conventional area of the Absolute Positioning forms and schedules must be dollars only with no decimal points or other punctuation.

We strongly urge software companies to round all figures to whole dollar amounts in the conventional area. This follows the official return instructions.

Companies may program their software to print a "15 position" dollar amount in the conventional area of the Absolute Positioning forms and schedules.

Unless a specific line instruction requires a zero (-0-), leave the conventional line blank when there is no entry. Do not print the word "NONE" in the conventional area of the Absolute Positioning forms and schedules.

Negative Amounts

Program negative monetary amounts to print in the conventional area as shown below. Do not use brackets in the conventional area.

Example: -549

Layout

See the specifications for **Absolute Positioning 540, 540 2EZ, 540NR, 3514, 5805, Schedule P(540), Schedule CA(540) Schedule W-2 and Schedule X.**

Keying Symbols

The conventional area of Absolute Positioning Form 540NR must include the current year's keying symbols.

Paper Filing Survey Code

One character numeric field in footer, under the right "L" bracket, print line 63, print position 53.

Print Reason Codes:

"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

Font

Use Courier Std, 12-point font for taxpayer entity information, (alpha characters must print in upper case), the conventional area, and the Doc ID, and CTP ID on print line 63.

Printing

All printing must be:

- Laser (inkjet and desk jet are acceptable).
- Courier Std, (12-point), standard OCR-A font, or "standard print" font. Do not use bold font (Print all alpha characters in upper case).
- Original printed output (no corrections). If corrections are necessary, reprint entire tax return (All Sides) to ensure changes made are accurately printed on the tax return.
- On one side of the paper (Do not duplex print i.e., do not duplex print Absolute Positioning Forms, Side 1 and Side 2 back-to- back). Although it is preferred that all sides print on separate sheets of paper, it is acceptable to duplex print only Sides after page 1. Page 1 should be on a separate sheet back-to-back.
- 6 lines per inch.
- Upper case for alpha characters.

Document ID String

The document ID string is required on the absolute positioning forms and schedules. See **"Bottom Margin Registration Marks, Anchor Marks, Document ID, and CTP ID" and "Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement"** for more information.

Guidelines for Printing Taxpayer Entity Information for the Absolute Positioning Forms

Use the following guidelines to print entity data (taxpayer's name and address area) on the Absolute Positioning Forms and Schedules. The FTB will not approve forms that fail to follow these guidelines.

Taxpayer Entity Information Examples:

```
111-11-1111 LEE        24   PBA 123456
SARAH   E LEE
1234 STATE ST
CROWN   CA 12345
```

```
111-11-1111 TAXP 222-22-2222  24
JORDAN   A TAXPAYER           JR
KAITLYNN G TAXPAYER
12345 ½ SHORT ST
ANYPLACE       CA 12345
06-13-1948     02-04-1957
```

```
111-11-1111 TEXA       24
AUSTIN  M TEXAN
HOMESTYLE NURSING HOME
1234 BEAUTIFUL DR
WELCOME CA 54321
```

```
111-11-1111 BEEH 222-22-2222  24
MICKEY  J  BEEHAPPY
LYNN    S  BEEHAPPY

9876 LONGNAME WY STE 141 PMB 12
WALLACE CA 12345-6789
```

```
111-11-1111 SMIT 222-22-2222  24
ROBERT  J  SMITH       03-12-2018
KIMBERLY   SMITH

3452 BUSY DR UN 5
BORDERTOWN CA 12345
```

```
111-11-1111 MISS       24
ELIJAH  M MISSION

PO BOX 888
APO AE 09876
```

```
111-11-1111 JACK 222-22-2222  24
CHRIS A JACKSON
PAT   G JACKSON

9876 LONG NAME WAY LONDON
UK NOTTING HILL W11 2BQ
```

If there is no spouse/RDP name, leave the line blank. If there is no additional address or executor/guardian name, leave the line blank.

To minimize instances where a user may hear from a client about processing problems, your manual or other product reading material should include:

- **"PIT Entity Entry Instructions"**
- **"Mailing and Assembly Instructions for the absolute positioning forms**

PIT Entity Entry Instructions

- Alpha characters **must** be in upper case, Courier Std, 12-point font.
- Other than the hyphen (-) and slash (/), use no punctuation or symbols in the Street Address field.

See *Taxpayer Entity Information Examples:* JORDAN A TAXPAYER JR and AUSTIN M TEXAN.

- **Do not** use commas or periods to separate address information.
- Monetary amounts. See **"Monetary Amounts"** for specific details on how to enter monetary amounts in the conventional area.
- **Do not** use spaces or punctuation in the Name Control (first four letters of the taxpayer's last name) field.
- Use the Suffix field to enter generational name suffixes, such as "SR", "JR", "III", "IV". Use Roman numerals (alpha characters) for numeric suffixes.
- **Do not** include titles or ranks such as DR, MD, ENSIGN, SGT, etc.
- **Do not** use a space, punctuation, or symbols in name field(s).

Examples:

First Name: JoAnne Enter: JOANNE

Last Name: Von Wodtke Enter: VONWODTKE

- Last Name: Lee-Smith Enter: LEESMITH
- The taxpayer and spouse/RDP SSN must be 11 digits (includes "-"). Enter "000-00-0000" in the SSN field if an individual has applied for one. If no SSN, see next bullet
- Individual Taxpayer Identification Number (ITIN): If a taxpayer has an "ITIN," it should be entered in the SSN field. Enter "000-00-0000" if an individual has applied for one.
- Enter Principal Business Activity (PBA) code, if applicable. **Do not** hardcode "PBA." "PBA" must print only with the code number (6-digit numeric). Otherwise, leave this field blank.

See *Taxpayer Entity Information Example:*

SARAH E. LEE.

- Enter deceased date of death for taxpayer or spouse/RDP, if any, in appropriate field. Format is "MM-DD-YYYY." No punctuation other than the "-."

See Taxpayer Entity Information Example: ROBERT J SMITH.

- Enter last name only of taxpayer and spouse/RDP, if different, in the Prior Name fields (Example: Marriage in the current tax year changes spouse's/RDP's maiden name).

See Taxpayer Entity Information Example: JORDAN A. TAXPAYER and KAITLYNN

G. TAXPAYER.

Use standard abbreviations for the suffix of the street name. See "Standard Abbreviations."

- Do not enter apartment and apartment number/letter in the Street Address field. Enter in the designated "Apartment" and "Apartment Number" fields. These fields are on the same line as the "Street Address" field. Use these abbreviations in the "Apartment" field: APT, BLDG, SP, STE, RM, FL, and UN.
- Enter Private Mailbox (PMB) and PMB number/letter in the "PMB" and "PMB number/letter" fields. These fields are on the same line as the "Street Address" field.
- Do not hardcode "PMB." "PMB" must print with a "PMB number/letter." If no "PMB," leave both fields blank. See Taxpayer Entity Information Example: MICKEY J

BEEHAPPY and LYNN S BEEHAPPY.

- Additional Information field is a supplemental field used only for: "in-care- of" name and additional address information. Other than slash (/) use no punctuation or symbols in this field. See Taxpayer Entity Information Example: AUSTIN M TEXAN.
- Military "APO" or "FPO" addresses:
- Enter "APO" or "FPO" in the first three positions of the City field.

Do not enter the name of the city for "APO" and "FPO" addresses.

- Enter two-digit state code in the State field:

City Field	State Code	ZIP Code Range
APO	AA	34000-34099
APO	AE	09000-09999
FPO	AP	96200-96699

See *Taxpayer Entity Information Example:*

ELIJAH M MISSION.

- In the State field, use the standard two-digit abbreviation for the state or United States possession. See "State or U.S. Possessions."
- If using a foreign address enter the city, foreign country name, foreign province/state/county name, and foreign postal code in the appropriate boxes. Follow the country's practice for entering the province/state/ county name and foreign postal code. You may also use the 2 digit Country Abbreviation from the list.

See Taxpayer Entity Information Example:

CHRIS A JACKSON and PAT G JACKSON.

- The ZIP Code can be 10 digits (includes hyphen "-").
- Enter date of birth (DOB) for taxpayer and spouse/ RDP in appropriate field. Format is "MM-DD-YYYY." No punctuation other than the "-."

See T*axpayer Entity Information Example:*

JORDAN A. TAXPAYER and KAITLYNN G. TAXPAYER.

- Apply these guidelines, then truncate if the information exceeds the field length.

To help eliminate those instances when the City, State, and ZIP Code are entered into the City field, add an error check at the end of the City field for numeric characters.

Mailing and Assembly Instructions for absolute positioning forms

Preparer Responsibilities

Preparers should review their clients' tax returns for printer font problems and to ensure all of the following client information prints according to the specifications in this guide:

- Name(s), social security number(s) (or ITIN(s), address, and tax data.
- Direct deposit refund banking information.
- Tax data problems in the conventional area (that could delay processing).

Assembly and Mailing Instructions for absolute positioning forms

- Original tax return. Do not duplex print (Side 1, and Side 2 back-to-back.) Although it is preferred that all sides print on separate sheets of paper, it is acceptable for your customers and clients to duplex print only after Side 1.
- **Do not make corrections on the original tax return without reprinting.** (If something is incorrect, make the correction and **reprint the entire** tax return.)
- Sign the tax return in the space provided. If a joint tax return, spouse's/RDP's signature is required.
- **Attach** Schedule W-2, Wage and Tax Statement, directly behind last side (on top of Schedule CA (540NR), if applicable).
- When required, attach California supporting forms and schedules **behind** Schedule W-2. And, only if required, the supporting federal forms behind the California tax return package.
- **Attach** forms FTB 5805 and FTB 5805F, to the back of the completed California tax return package.
- Leave tax return, forms, and schedules loose. **Do not** staple.
- Using black or blue ink, make check or money order payable to the "Franchise Tax Board" for the full amount. Write the taxpayer's social security number or ITIN, if applicable (Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution).
- Enclose, but do not staple, any payment with the computer-generated absolute positioning forms.
- Mail original tax return (Do not mail a photocopy of the original).

We ask that you help us by encouraging your customers to read and review FTB Pub.1095D, Tax Practitioner Guidelines for Computer-Prepared Returns. We update this publication yearly with details on how practitioners can prepare their clients' returns accurately, using your tax software products.

Return Mailing Addresses for Absolute Positioning Forms

Mail **REFUND or NO PAYMENT INCLUDED** tax returns to:

FRANCHISE TAX BOARD

PO BOX 942840

SACRAMENTO CA 94240-0001

Mail **BALANCE DUE WITH PAYMENT INCLUDED** tax returns to:

FRANCHISE TAX BOARD

PO BOX 942867

SACRAMENTO CA 94267-0001

Absolute Positioning Form Approval Checklist

Entity Data Placement

To get entity data placement approval, submit tax returns that:

☐ Have all fields in the correct location (see **"Absolute Positioning Form Specifications"** beginning).
☐ Follow "PIT Entity Entry Instructions."
☐ Print an example of "Attach Federal Return."
☐ Print an example of "Do Not Attach Federal Return."
☐ Print an example entering taxpayer's Suffix (4 characters).
☐ Print an example entering spouse's Suffix (4 characters).
☐ Print an example with the Additional Information field.
☐ Print an example with the Executor/Guardian field.
☐ Print an example with Private Mailbox (PMB) and number/letter. Left align number **(Do not hardcode "PMB")**.
☐ Print an example **without** a PMB and number/letter.
☐ Print an example with Foreign Address using the two-digit county abbreviation. (Leave State and ZIP Code blank.)
☐ Print an example with Principal Business Activity (PBA) Code. **Left align**. If less than 6 characters, do not populate with "0." **(Do not hardcode "PBA.")**
☐ Print an example with taxpayer Date of Birth (DOB) and spouse/RDP DOB (Use format: "MM-DD-YYYY").
☐ Print an example **without** taxpayer and/or spouse/RDP DOB.
☐ Print an example with Prior Name field taxpayer and/or spouse/RDP last name only (Your choice).
☐ Print an example **without** taxpayer and/or spouse/RDP Prior Name.
☐ Print an example with both "Taxpayer Deceased Date" code "D" AND "Spouse/RDP Deceased Date" code "C" in the ARRP "RP" area.
☐ Print an example with "Taxpayer Side 1, Deceased Date" code "D" OR "Spouse/RDP Deceased Date" code "C" in the ARRP "RP" area.
☐ Print an example **without** "Taxpayer Deceased Date" code "D" AND "Spouse/RDP Deceased Date" code "C" in the ARRP "RP".
☐ Print an example with both Disaster code "9", Outside the USA code "O", AND Military code "U" in the ARRP "RP" area.
☐ Print an example with Disaster code "9", Outside the USA code "O", OR Military code "U" in the ARRP "RP" area.
☐ Print an example **without** Disaster code "9", Outside the USA code "O", AND Military code "U" in the ARRP "RP" area.
☐ Print an example with IRC 965 code "E" in the ARRP "RP" area.
☐ Print an example without IRC 965 code "E" in the ARRP "RP" area.
☐ Have a fiscal year filer.*
☐ Have a calendar year filer.
☐ Have an original return with Amended as "blank".
☐ Have an amended return with Amended as "1".

Conventional Form

☐ Print a "X" for the check box 5805 (**5805 attached**).
☐ Print a "X" for the check box 5805F (**5805F attached**).
☐ Print an example of tax preparer ID Number (PTIN). **Mandatory**, professional products only.
☐ Print an example of tax preparer ID Number (FEIN). **Mandatory**, professional products only.
☐ Print an example of the tax preparer ID Number (FEIN). **Mandatory**, professional products only.
☐ Print an example of taxpayer email address and phone number.
☐ Print an example of one dependent that includes "Dependent 1 First Name", "Dependent 1 Last Name", "Dependent 1 Relationship", and "Dependent SSN" (Side 1, print lines 52, 54, 56 and 58). and include "SEE ATTACHED" (Side 1, print line 58).
☐ Print an example **without** dependents.
☐ Print an example of one Direct Deposit of Refund (DDR) " includes: Label (DDR1) and Routing number, Account number, and Account type".
☐ Print an example of two DDRs including label (DDR1 and DDR 2) and routing numbers, account number, and account type – populate.
☐ Print an example of DDR Account Number, with less than 17 characters. Right align number.
☐ Print an example **without** DDR.
☐ Hard coded Zeroes – If forms and schedules have hard coded zeroes, DO NOT allow your software to print zeroes in the fields affected.
☐ Print Taxpayer's Last Name and SSN (or ITIN, if applicable) on and after in top margin.
☐ Follow **"Guidelines for Preparing Absolute Positioning Forms"**.

* If your software does not support the specific fields on this list, please be sure to indicate that information in your company's review package cover letter

Line Geometry – Follow **"Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement".**

☐ Bottom registration mark (1-point rule) line at horizontal position (print positions 6-28; 58-80 at print line 62).

☐ Bottom registration mark (2-point rule) line at horizontal position (print positions 31-35 and 51-55) and vertical positions 35/36 and 50/51 at print line 62; end at print line 63.

Anchor Marks

☐ Print three anchor marks on each side. Solid, black square that is 3/16 of an inch square.

☐ Allow 1/4 of an inch of white space around the anchor marks (**Exception**: Registration marks on print line 62 can touch the bottom anchor marks).

☐ Top anchor mark on print line 4, at print positions 59-60.

☐ Bottom left anchor mark on print line 63, at print positions 6-7.

☐ Bottom right anchor mark on print line 63, at print positions 79-80.

CTP ID

☐ Print 3-digit CTP ID (Courier Std, 12-point font) in print positions 32, 33, and 34 on print line 63.

Document ID String

☐ Doc. ID (Courier Std 12-point font) is 7-digits in and must print in positions 40 through 46 on print line 63 (Must have four blank spaces before and after string).

☐ Doc. ID is correct (i.e., contains correct assigned form number, side/page number, tax year, and source code).

Paper Filing Survey Code

☐ One character numeric field in footer, under the right "L" bracket, print line 63, print position 53.

Print Reason Codes:

"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

Keying Symbols and Source Code

☐ Follow **"Guidelines for Preparing Absolute Positioning Forms**.