

CD-405

C CORPORATION TAX RETURN 2024 (REVISION 9-10-24)

CHANGES FOR THE YEAR

- Barcode, line geometry, revision date, tax year references, and verbiage were updated.
- Exception to Underpayment of Estimated Tax updated for 2024.
- NOTE:** to avoid a resubmission request for the incorrect variety of test samples, make sure to submit test samples with negative values on Lines 7, 8, 12, 13, 15-17 for Form CD-405, including the full field.

Production Details:

Submission Approval Start Date:	October 4, 2024
Target Date for Initial Submission:	October 25, 2024
Required Approval Date:	November 18, 2024
Form Period Date Effective:	Calendar Year December 31, 2024 Fiscal Year November 30, 2025
For Filing Periods:	December 2024 and later
Form Placed in Software:	After December 31, 2024
Unchanged/Updated:	Updated

9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 by PDF or 10 by Express Mail

Note: This form is part of a set; all forms in the set require approval.

BARCODE:

The barcode must read 63001XX026. Replace (XX) with your two-digit Software Provider ID (SPID).

Align barcode between Row 34, Column 6-10 and Row 49, Column 6-10. Print the number either stacked or vertically to the right of the barcode.

USE:

- 12-point Courier font for variable data
- 12-point Courier font for scanband
- All capital letters for variable data
- Correct barcode length
- Correct matching line geometry
- Data placement from SD version
- Foreign zip code of 00000 in scanband for two required fields
- Hard coded year "24" for the tax year - including blank copy
- High resolution bitmap for barcodes
- Matching alignment between the full field and test samples
- No punctuation or special characters in address field
- Proper format when data of taxpayer ID and telephone number flows into scan band
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for FEINs/SSNs

BARCODE DIMENSIONS:

- MAKE SURE THE BARCODE READS AND IS PROPERLY PLACED BASED ON THE SPECIFICATIONS GIVEN
- SYMBOLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

TEST SAMPLES:

- CONFIRM DATA/TEXT PLACEMENT MATCHES THE SP VERSION
- PLEASE NOTE: BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- IF SENDING IN BY EXPRESS MAIL, PLEASE SEND ADDITIONAL TEST SAMPLES AS REQUIRED
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- INCLUDE AT LEAST ONE TEST SAMPLE WITH A BALANCE DUE, REFUND DUE AND ZERO DUE AMOUNT
- USE A DIFFERENT AMOUNT FOR EACH FIELD
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES

PROPOSED VARIETY OF CD-405 TEST SAMPLES							
TEST SAMPLE:	1	2	3	4	5	6	7
CY/FY	FY	CY	FY	FY	CY	FY	CY
IR	N	Y	N	N	N	N	N
FR	N	N	Y	Y	N	N	N
SR	Y	N	Y	Y	N	N	Y
AR	Y	N	N	N	N	Y	N
RE	Y	N	N	Y	Y	N	N
TE	N	Y	Y	N	Y	N	Y
NF	N	Y	N	N	Y	N	Y
CR	Y	N	Y	N	N	Y	Y
NCR	N	Y	N	N	N	Y	N
478	Y	N	Y	N	N	N	Y
EP	Y	N	N	Y	Y	Y	N
FDEXT	N	Y	N	Y	N	N	N
HCE	N	N	N	Y	N	N	N
EU		E			E		
NEG LN 7	Y	N	N	Y	N	N	N
NEG LN 8	N	N	Y	N	N	N	Y
NEG LN 12	N	Y	N	N	Y	N	N
NEG LN 13	N	N	N	Y	N	Y	N
NEG LN 15	Y	N	Y	N	Y	N	N
NEG LN 16	Y	Y	N	N	Y	Y	Y
NEG LN 17	N	Y	N	Y	Y	Y	N

Placement of Variable Data

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
7	Other Year Beginning	35	8	42	Numeric: 03 01 24 No Dashes 24 must be hard coded
7	And Ending	53	8	60	Numeric: 02 28 25 No Dashes
18	Legal Name	6	4	9	Alpha: 1 ^s four characters of legal name
18	Address	12	4	15	Alphanumeric 1 st four characters of address
18	Zip Code	18	5	22	Numeric: 5-digit zip code
18	FEIN	25	9	33	Numeric: No dashes
18	SOS ID Number	36	7	42	Numeric
18	NAICS Code	45	6	50	Numeric
20	Paid Preparer ID	6	2	7	PP
20	Paid Preparer ID	10	9	18	Alphanumeric Enter FEIN, SSN, PTIN or Blank
20	PFSP	21	4	24	PFSP
20	PFSP	27	1	27	Alpha: F: FEIN, S: SSN or P: PTIN
20	Initial Return	30	2	31	IR
20	Initial Return	34	1	34	Alpha: Y or N Y: Yes N: No
20	Final Return	37	2	38	FR
20	Final Return	41	1	41	Alpha: Y or N Y: Yes N: No
20	Short Year Return	44	2	45	SR
20	Short Year Return	48	1	48	Alpha: Y or N Y: Yes N: No
20	Amended Return	51	2	52	AR
20	Amended Return	55	1	55	Alpha: Y or N Y: Yes N: No

22	Corporate Phone Number	6	2	7	TN
22	Corporate Phone Number	10	10	19	Numeric: No Dashes
22	REIT	22	2	23	RE
22	REIT	26	1	26	Alpha: Y or N Y: Yes N: No
22	Tax Exempt	29	2	30	TE
22	Tax Exempt	33	1	33	Alpha: Y or N Y: Yes N: No
22	Non U.S./Foreign	36	2	37	NF
22	Non U.S./Foreign	40	1	40	Alpha: Y or N Y: Yes N: No
22	Combined Return	43	2	44	CR
22	Combined Return	47	1	47	Alpha: Y or N Y: Yes N: No
22	NC Rehab	50	3	52	NCR
22	NC Rehab	55	1	55	Alpha: Y or N Y: Yes N: No
22	478	58	3	60	478
22	478	63	1	63	Alpha: Y or N Y: Yes N: No
22	Escheatable Property	66	2	67	EP
22	Escheatable Property	70	1	70	Alpha: Y or N Y: Yes N: No
22	Federal Extension	73	5	77	FDEXT
22	Federal Extension	80	1	80	Alpha: Y or N Y: Yes N: No
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24	Legal Name	6	70	75	Alphanumeric
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26	Address	6	35	40	Alphanumeric
26	City	43	20	62	Alpha
26	State	65	2	66	Alpha
26	Zip Code	69	5	73	Numeric: 5-digit zip code

28	Gross Receipts	12	2	13	GR
28	Gross Receipts	16	13	28	Numeric
28	Line 07	32	2	33	07
28	Line 07	36	11	46	Numeric: "-"
28	Line 19	50	2	51	19
28	Line 19	54	10	63	Numeric
28	Line 31	67	2	68	31
28	Line 31	75	6	80	Numeric
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30	Total Assets	12	2	13	TA
30	Total Assets	16	13	28	Numeric
30	Line 08	32	2	33	08
30	Line 08	36	11	46	Numeric: "-"
30	Line 21	50	2	51	21
30	Line 21	54	10	63	Numeric
30	Exception to Underpayment	67	2	68	EU
30	Exception to Underpayment (EU)	80	1	80	Alpha: E or Blank E: Exception
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32	Line 01	15	2	16	01
32	Line 01	19	10	28	Numeric
32	Line 10	32	2	33	11
32	Line 10	37	10	46	Numeric
32	Line 23	50	2	51	23
32	Line 23	55	9	63	Numeric
32	Line 32A	67	3	69	32A
32	Line 32A	75	6	80	Numeric
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34	Holding Co. Exception	15	3	17	HCE
34	Holding Co. Exception	28	1	28	Alpha: Y or N Y: Yes N: No
34	Line 12	32	2	33	12
34	Line 12	36	11	46	Numeric: "-"

34	Line 24A	50	3	52	24A
34	Line 24A	55	9	63	Numeric
34	Line 32B	67	3	69	32B
34	Line 32B	75	6	80	Numeric
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36	Line 02	15	2	16	02
36	Line 02	20	9	28	Numeric
36	Line 13	32	2	33	13
36	Line 13	36	11	46	Numeric: "-"
36	Line 24B	50	3	52	24B
36	Line 24B	55	9	63	Numeric
36	Line 35	67	2	68	35
36	Line 35	72	9	80	Numeric
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38	Line 03	15	2	16	03
38	Line 03	20	9	28	Numeric
38	Line 14	32	2	33	14
38	Line 14	40	8	46	Numeric
38	Line 24C	50	3	52	24C
38	Line 24C	55	9	63	Numeric
38	Line 36	67	2	68	36
38	Line 36	72	9	80	Numeric
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40	Line 04	15	2	16	04
40	Line 04	20	9	28	Numeric
40	Line 15	32	2	33	15
40	Line 15	36	11	46	Numeric: "-"
40	Line 24D	50	3	52	24D
40	Line 24D	55	9	63	Numeric
40	Line 37	67	2	68	37
40	Line 37	72	9	80	Numeric
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42	Line 05	15	2	16	05
42	Line 05	20	9	28	Numeric

42	Line 16	32	2	33	16
42	Line 16	36	11	46	Numeric: "-"
42	Line 24E	50	3	52	24E
42	Line 24E	55	9	63	Numeric
42	Line 38	67	2	68	38
42	Line 38	72	9	80	Numeric
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44	Line 06	15	2	16	06
44	Line 06	20	9	28	Numeric
44	Line 17	32	2	33	17
44	Line 17	36	11	46	Numeric: "-"
44	Line 26	50	2	51	26
44	Line 26	55	9	63	Numeric
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46	Line 18	32	2	33	18
46	Line 18	37	10	46	Numeric
46	Line 27	50	2	51	27
46	Line 27	55	9	63	Numeric