Form 540 Specifications Barcode 1 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ Comments	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	310-01	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for every change to the barcode	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7	Entity	Account Period Ending	A	3	APE	
8	Entity	Fiscal Year Ending	N	6	MMYYYY	Scannable Format
9	Entity	Amended Check Box	N	1	1 = Amended 0 = Leave Blank	Follow Scannable format Printing instructions
10	Entity	Federal Return Attachment Area Question – Did Taxpayer attach any federal forms or schedules other than Sch A, or Sch B?	A	28	ATTACH FEDERAL RETURN or DO NOT ATTACH FEDERAL RETURN	Yes – print "ATTACH FEDERAL RETURN" No – print "DO NOT ATTACH FEDERAL RETURN"
11	Entity	Taxpayer's SSN (or ITIN) (mandatory)	N	9		Scannable Format
12	Entity	If Joint or Separate Tax Return, Spouse's/RDP's SSN (or ITIN) (mandatory)	N	9		Scannable Format
13	Entity	Form Year Indicator (mandatory)	N	2	YY	Scannable Format
14	Entity	Principal Business Activity (PBA) Code	N	6	If the PBA code is less than 6 characters LJ and do not populate with zeros. If no PBA code, leave PBA field blank.	Scannable Format
15	Entity	Taxpayer's First Name (mandatory)	A	11		Scannable Format
16	Entity	Taxpayer's Middle Initial	A	1		Scannable Format
17	Entity	Taxpayer's Last Name (mandatory)	A	35	Special Characters: space	Scannable Format
18	Entity	Taxpayer's Suffix	A	4	Valid entries are SR, JR, TR, I, II, III, IV, V, VI, VII, VIII, IX, and X	Scannable Format
19	Entity	Taxpayer – If Deceased, **must** Enter Date of Death, otherwise, leave blank	N	10	MM-DD-YYYY	Scannable Format
20	Entity	If Joint Tax Return, Spouse's/RDP's First Name (mandatory)	A	11		Scannable Format
21	Entity	If Joint Tax Return, Spouse's/RDP's Middle Initial	A	1		Scannable Format
22	Entity	If Joint Tax Return, Spouse's/RDP's Last Name (mandatory)	A	35	Special Characters: space	Scannable Format
23	Entity	If Joint Tax Return, Spouse's/RDP's Suffix	A	4	Valid entries are SR, JR, TR, I, II, III, IV, V, VI, VII, VIII, IX, and X	Scannable Format

Form 540 Specifications Barcode 1 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
24	Entity	If Joint Tax Return, Spouse/RDP – If Deceased, **must** Enter date of Death, otherwise, leave blank	N	10	MM-DD-YYYY	Scannable Format
25	Entity	Additional Information for In-Care-Of Name or Supplemental Address Information	AN	35	Special Characters: / – If no "in-care-of name" and supplemental address information, leave blank.	Scannable Format
26	Entity	Executor/Guardian	AN	35	Executor/ Guardian	Scannable Format
27	Entity	Street Address/PO Box (mandatory)	AN	35	Special Characters: space / –	Scannable Format
28	Entity	APT, STE, SP, RM, FL, BLDG, & UN Number or Letter	AN	5	No symbols	Scannable Format
29	Entity	Private mailbox (PMB) Number or Letter	AN	6		Scannable Format
30	Entity	ARRP Area	AN	5	D = Taxpayer's deceased C = SP/RDP deceased O = Outside the USA U = Military 9 = Disaster	Scannable Format
31	Entity	City (mandatory)	AN	17	Include U.S. or Foreign city. Special chars: space –	Scannable Format
32	Entity	State (mandatory)	A	2	Use Standard Abbreviations in Pub. 1098, Part I. If foreign address, leave blank.	Scannable Format
33	Entity	ZIP Code	AN	10	Special Characters: – If foreign address, leave blank	Scannable Format
34	Entity	If Foreign Country Name	AN	19	Special Characters: space 2-character Country Abbreviation may be used.	Scannable Format
35	Entity	If Foreign Province/State/County	AN	17	Special Characters: –	Scannable Format
36	Entity	If Foreign Postal Code	AN	16	Special Characters: –	Scannable Format
37	Entity	Taxpayer's Date of Birth	N	10	MM-DD-YYYY	Scannable Format
38	Entity	If Joint or Separate Tax Return, Spouse's/RDP's Date of Birth	N	10	MM-DD-YYYY	Scannable Format
39	Entity	Taxpayer's Prior Name (if applicable)	A	17	Last Name only, or leave blank.	Scannable Format
40	Entity	If Joint Tax Return, Spouse's/RDP's Prior Name (if applicable)	A	17	Last Name only, or leave blank.	Scannable Format
41	1-5	Filing Status	N	1	1 = Single 2 = Married/RDP Filing Jointly 3 = Married/ RDP Filing Separately 4 = Head of household 5 = Qualifying widower with dependent child	Print: Check mark

Form 540 Specifications Barcode 1 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
42	6	Claimed as a Dependent Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
43	7	Personal Exemption Count	N	1		
44	7	Personal Exemption Amount	N	15		
45	8	Blind Exemption Count	N	1		
46	8	Blind Exemption Amount	N	15		
47	9	Senior Exemption Count	N	1		
48	9	Senior Exemption Amount	N	15		
49	10	1Dependent First Name	A	11		
50	10	1Dependent Last Name	A	17		
51	10	1Dependent SSN	N	9		
52	10	1Dependent Relationship	A	12		
53	10	2Dependent First Name	A	11		
54	10	2Dependent Last Name	A	17		
55	10	2Dependent SSN	N	9		
56	10	2Dependent Relationship	A	12		
57	10	3Dependent First Name	A	11		
58	10	3Dependent Last Name	A	17		
59	10	3Dependent SSN	N	9		
60	10	3Dependent Relationship	A	12	If more than 3 dependents, continue capturing in 310-02 barcode.	If more than three dependents, print "SEE ATTACHED".
61	10	Dependent Exemption Count	N	2		
62	10	Dependent Exemption Amount	N	15		
63	11	Exemption Amount	N	15		
64	12	State Wages Form(s) W-2	N	15		
65	13	Federal AGI	N	15	Special Characters: –	
66	14	California Adjustments – Subtractions	N	15	Special Characters: –	
67	16	California Adjustments – Additions	N	15		
68	17	CA Adjusted Gross Income	N	15	Special Characters: –	
69	18	Standard/Itemized Deduction	N	15		
70	19	Taxable Income – Write In	A	3	CCF	Field: To the left of dollar amount line 19
71	19	Taxable Income – Amount	N	15		

Form 540 Specifications Barcode 1 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ Comments	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
72	31	FTB 3800 – Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check Mark
73	31	FTB 3803 – Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check Mark
74	31	Tax – Amount	N	15		
75	32	Exemption Credits	N	15		
76	33	Subtract Line 32 from Line 31	N	15		
77	34	Schedule G1 – Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check Mark
78	34	FTB 5870A – Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check Mark
79	34	Tax – Amount	N	15		
80	35	Add line 33 and Line 34	N	15		
81	40	Nonrefundable Child/Dependent Care Credit Expenses	N	15		
82	43	1Credit – Code	N	3		
83	43	1Credit – Amount	N	15		
84	44	2Credit – Code	N	3		
85	44	2Credit – Amount	N	15		
86	45	Claim More Than two Credits	N	15		
87	46	Non Refundable Renters Credit	N	15		
88	47	Total Credits	N	15		
89	48	Subtract Line 47 from Line 35	N	15		
90	61	Alternative Minimum Tax	N	15		
91	62	Mental Health Services Tax	N	15		
92	63	Other Taxes and Credit Recapture Write In	AN	50	Special Characters: space FTB 3540 FTB 3554 FTB 3805P FTB 3805Z FTB 3807 FTB 3808 FTB 3809 NQDC Other IRC Section 453A interest	Field: Write the form number and the amount on the dotted line to the left of the dollar amount line 63

Form 540 Specifications Barcode 1 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
93	63	Other Taxes and Credits Recapture Amount	N	15		
94	64	Total Tax	N	15		
95	71	CA Income Tax Wthheld	N	15		
96	72	CA Estimated Tax and other payments	N	15		
97	73	Withholding (Form 592-B and/or 593)	N	15		
98	74	Excess SDI (or VPDI) withheld	N	15		
99	75	Earned Income Tax Credit (EITC)	N	15		
100	76	Claim of Right – Write In	AN	8	IRC 1341	Field: On the dotted line to the left of the dollar amount of line 76
101	76	Total Payments	N	15		
102	91	Use Tax	N	15		
103	92	Payments Balance	N	15		
104	93	Use Tax Balance	N	15		
105	94	Overpaid Tax	N	15		
106	95	Overpaid Tax Applied to Estimated Tax	N	15		
107	96	Overpaid Tax Available this year	N	15		
108	97	Tax Due	N	15		
109		END OF FILE	AN	5	*EOD*	

Form 540 Specifications Barcode 2 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	310-02	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for every change to the barcode	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7	400	California Seniors Special Fund	N	15		
8	401	Alzheimer's Disease/Related Disorders Fund	N	15		
9	403	Rare and Endangered Species Preservation Voluntary Tax Contribution Program	N	15		
10	405	California Breast Cancer Research Voluntary Tax Contribution Fund	N	15		
11	406	California Firefighters' Memorial Fund	N	15		
12	407	Emergency Food for Families Voluntary Tax Contribution Fund	N	15		
13	408	California Peace Officer Memorial Foundation Fund	N	15		
14	410	California Sea Otter Fund	N	15		
15	413	CA Cancer Research Voluntary Tax Contribution Fund	N	15		
16	422	School Supplies for Homeless Children Fund	N	15		
17	423	State Parks Protection Fund/Parks Pass Purchase	N	15		
18	424	Protect our Coast and Oceans Voluntary Tax Contribution Fund	N	15		
19	425	Keep Arts in Schools Voluntary Tax Contribution Fund	N	15		
20	430	State Children's Trust Fund for the Prevention of Child Abuse	N	15		
21	431	Prevention of Animal Homelessness and Cruelty Fund	N	15		
22	432	Revive the Salton Sea Fund	N	15		
23	433	California Domestic Violence Victims Fund	N	15		
24	434	Special Olympics Fund	N	15		
25	435	Type 1 Diabetes Research Fund	N	15		
26	436	California YMCA Youth and Government Voluntary Tax Contribution Fund	N	15		
27	437	Habitat for Humanity Voluntary Tax Contribution Fund	N	15		
28	438	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	N	15		

Form 540 Specifications Barcode 2 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
29	439	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	N	15		
30	440	Rape Backlog Kit Voluntary Tax Contribution Fund	N	15		
31	110	Total Contributions	N	15		
32	111	Amount You Owe	N	15		
33	113	FTB 5805 Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
34	113	FTB 5805F Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
35	113	Underpayment of Estimated Tax	N	15		
36	115	Refund or No Amount Due	N	15		
37		1Routing Number	N	9		
38		1Checking Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
39		1Savings Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
40		1Account Number	AN	17		
41		1Direct Deposit Amount	N	15		
42		2Routing Number	N	9		
43		2Checking Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
44		2Savings Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
45		2Account Number	AN	17		
46		2Direct Deposit Amount	N	15		
47		Email address	AN	75	Allow blanks Special chars: Allow All	
48		Preferred Phone Number	N	14	Special chars: space - ( )	
49		Paid Preparer's Signature	X	1	Upper X = Yes – Paid preparer completed return.	Print: Leave blank
50		PTIN	AN	9		
51		FEIN	N	9		
52		Yes – Discuss Return Check Box	X	1	Uppder X = marked check box Blank = unmarked check box	Print: Check mark

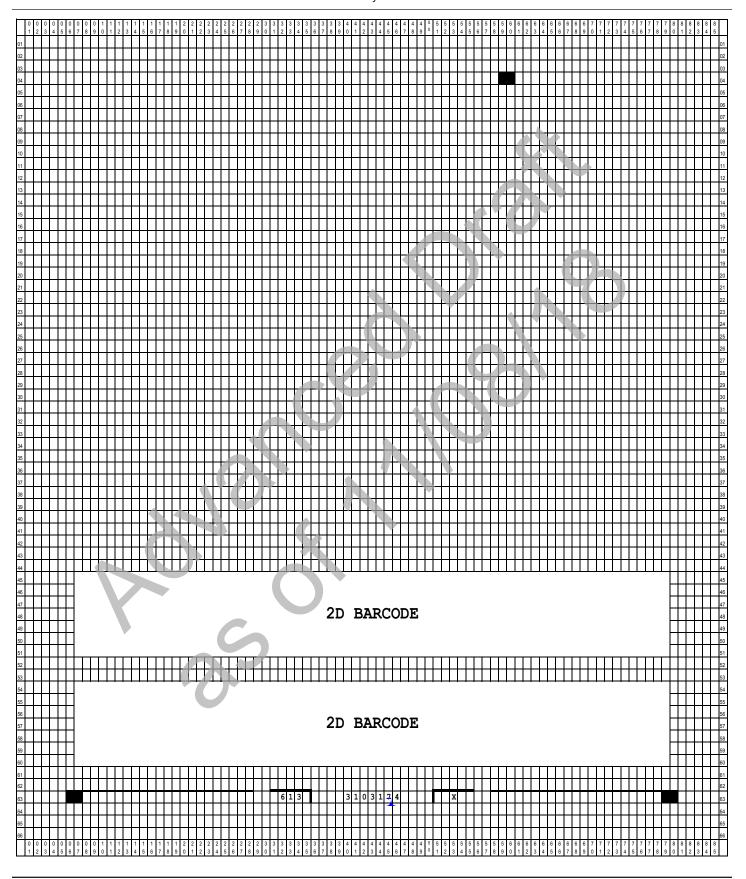### Form 540 Specifications Barcode 2 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
53		No – Discuss Return Check Box	X	1	Uppder X = marked check box Blank = unmarked check box	Print: Check mark
54		4Dependent First Name	A	11		Do Not Print
55		4Dependent Last name	A	17		Do Not Print
56		4Dependent SSN	N	9		Do Not Print
57		4Dependent Relationship	A	12		Do Not Print
58		5Dependent First Name	A	11		Do Not Print
59		5Dependent Last name	A	17		Do Not Print
60		5Dependent SSN	N	9		Do Not Print
61		5Dependent Relationship	A	12		Do Not Print
62		6Dependent First Name	A	11		Do Not Print
63		6Dependent Last name	A	17		Do Not Print
64		6Dependent SSN	N	9		Do Not Print
65		6Dependent Relationship	A	12		Do Not Print
66		7Dependent First Name	A	11		Do Not Print
67		7Dependent Last name	A	17		Do Not Print
68		7Dependent SSN	N	9		Do Not Print
69		7Dependent Relationship	A	12		Do Not Print
70		8Dependent First Name	A	11		Do Not Print
71		8Dependent Last name	A	17		Do Not Print
72		8Dependent SSN	N	9		Do Not Print
73		8Dependent Relationship	A	12		Do Not Print
74		9Dependent First Name	A	11		Do Not Print
75		9Dependent Last name	A	17		Do Not Print
76		9Dependent SSN	N	9		Do Not Print
77		9Dependent Relationship	A	12		Do Not Print
78		10Dependent First Name	A	11		Do Not Print
79		10Dependent Last name	A	17		Do Not Print
80		10Dependent SSN	N	9		Do Not Print
81		10Dependent Relationship	A	12		Do Not Print
82		11Dependent First Name	A	11		Do Not Print
83		11Dependent Last name	A	17		Do Not Print
84		11Dependent SSN	N	9		Do Not Print
85		11Dependent Relationship	A	12		Do Not Print
86		12Dependent First Name	A	11		Do Not Print

Form 540 Specifications Barcode 2 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
87		12Dependent Last name	A	17		Do Not Print
88		12Dependent SSN	N	9		Do Not Print
89		12Dependent Relationship	A	12		Do Not Print
90		13Dependent First Name	A	11		Do Not Print
91		13Dependent Last name	A	17		Do Not Print
92		13Dependent SSN	N	9		Do Not Print
93		13Dependent Relationship	A	12		Do Not Print
94		14Dependent First Name	A	11		Do Not Print
95		14Dependent Last name	A	17		Do Not Print
96		14Dependent SSN	N	9		Do Not Print
97		14Dependent Relationship	A	12		Do Not Print
98		15Dependent First Name	A	11		Do Not Print
99		15Dependent Last name	A	17		Do Not Print
100		15Dependent SSN	N	9		Do Not Print
101		15Dependent Relationship	A	12		Do Not Print
102		16Dependent First Name	A	11		Do Not Print
103		16Dependent Last name	A	17		Do Not Print
104		16Dependent SSN	N	9		Do Not Print
105		16Dependent Relationship	A	12		Do Not Print
106		17Dependent First Name	A	11		Do Not Print
107		17Dependent Last name	A	17		Do Not Print
108		17Dependent SSN	N	9		Do Not Print
109		17Dependent Relationship	A	12		Do Not Print
110		18Dependent First Name	A	11		Do Not Print
111		18Dependent Last name	A	17		Do Not Print
112		18Dependent SSN	N	9		Do Not Print
113		18Dependent Relationship	A	12		Do Not Print
114		19Dependent First Name	A	11		Do Not Print
115		19Dependent Last name	A	17		Do Not Print
116		19Dependent SSN	N	9		Do Not Print
117		19Dependent Relationship	A	12		Do Not Print
118		END OF FILE	AN	5	*EOD*	

Form 540 Barcode Placement Side 3 Specifications

Comments: Use Courier 12-point font for CTP ID and Doc. ID (print line 63).

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-44	Blank lines	–	–	–	–
45-51	"2D BARCODE"	7	73	79	Conventional form size/style
52-53	Blank lines	–	–	–	–
54-60	"2D BARCODE"	7	73	79	Conventional form size/style
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional form	–	–	–	End of bottom registration mark, anchor mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "3103174" (Side 3)
63	Paper Filing Survey Code	53	1	53	Vendor specific print reason codes, numeric, "1", "2", "3", "4", "5", "6", or blank

Form 540 Barcode Placement Side 3 Record Layout
Note: Record Layout is Reduced

2D BARCODE

2D BARCODE

6 1 3   3 1 0 3 1 7 4   X