Form 540NR Long ~~Exact~~ Positioning Specifications (Side 1)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)			
	NUMERIC	=	0-9	Use Courier 12-point font, not bold, for taxpayer data		
	ALPHANUMERIC	=	A-Z, 0-9	(print lines 7 - 60) and CTP ID and Doc ID.		
	LEFT JUSTIFY	=	LJ			

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	"Taxable Year" and "Underline"	6	8	13	Conventional form size/style
4	Title of Form	15	42	56	Conventional form size/style
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
4	"Form" and "Underline"	69	11	79	Conventional form size/style
5	Tax Year Area	7	6	12	Conventional form size/style
5	Title of Form	15	42	56	Conventional form size/style
5	Form Identifier (540NR Long) Area	70	9	78	Conventional form size/style
6	Tax Year Area	7	6	12	Conventional form size/style
6	Title of Form	15	42	56	Conventional form size/style
6	Form Identifier (540NR Long) Area	70	9	78	Conventional form size/style
6	Bold Line	6	–	80	Conventional form size/style
~~7~~	~~Account Period Ending~~	~~6~~	~~3~~	~~8~~	~~"APE"~~
~~7~~	~~Fiscal Year Ending~~	~~11~~	~~6~~	~~16~~	~~MMYYYY or leave blank~~
7	Amended	37	7	43	"AMENDED" If Amended = Yes - print "AMENDED" If Amended = No - leave blank
7	Amended Tax Return	47	1	47	"1" If Amended = Yes - Print "1" If Amended = No - Leave blank
7	Federal Return Attachment Area Question - Did Taxpayer attach any federal forms for schedules other than Sch A, or Sch B?	52	29	80	Yes - print "ATTACH FEDERAL RETURN" NO - PRINT "DO NOT ATTACH FEDERAL RETURN"
8	ARRP Area	78	3	80	Conventional form size/style
9	Taxpayer's SSN (or ITIN) (mandatory)	6	11	16	Numeric, "–"
9	Name Control (First 4 Letters of Last Name) (mandatory)	19	4	22	Alpha, No Embedded Spaces, No symbols or punctuation
9	If Joint or Separate Tax Return, Spouse's/RDP's SSN (or ITIN) (mandatory)	28	11	38	Numeric, "–"
9	Form Year Indicator (mandatory)	52	2	53	"17"
9	Principal Business Activity (PBA)	57	3	59	Print "PBA" only when there is a "PBA" code.
9	Principal Business Activity (PBA) Code	63	6	68	Numeric. If the PBA code is less than 6 characters LJ and do not populate with zeros. If no PBA code, leave PBA field blank.
9	ARRP Area	78	3	80	Conventional form size/style
10	Taxpayer's First Name (mandatory)	6	11	16	Alpha, No Embedded Spaces
10	Taxpayer's Middle Initial	19	1	19	Alpha, or blank
10	Taxpayer's Last Name (mandatory)	22	35	56	Alpha
10	Taxpayer's Suffix	59	4	62	Alpha, or blank
10	Taxpayer – If Deceased, **must** Enter Date of Death, otherwise, leave blank	65	10	74	Numeric,"-", mm-dd-yyyy (e.g., 08-01-2017), or blank
10	ARRP Area	78	3	80	Conventional form size/style

Form 540NR Long ~~Exact~~ Positioning Specifications (Side 1)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)			
	NUMERIC	=	0-9		Use Courier 12-point font, not bold, for taxpayer data	
	ALPHANUMERIC	=	A-Z, 0-9		(print lines 7 - 60) and CTP ID and Doc ID.	
	LEFT JUSTIFY	=	LJ			

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
11	If Joint Spouse's/RDP's First Name (mandatory)	6	11	16	Alpha, No Embedded Spaces
11	If Joint Tax Return, Spouse's/RDP's Middle Initial	19	1	19	Alpha, or blank
11	If Joint Tax Return, Spouse's/RDP's Last Name (mandatory)	22	35	56	Alpha
11	If Joint Tax Return, Spouse's/RDP's Suffix	59	4	62	Alpha, or blank
11	If Joint Tax Return, Spouse/RDP – If Deceased, **must** Enter Date of Death, otherwise, leave blank	65	10	74	Numeric, "–", mm-dd-yyyy (e.g., 08-01-2017), or blank
11	ARRP Area	78	3	80	Conventional form size/style
12	Additional Information for In-Care-Of Name or Supplemental Address Information	6	35	40	Alphanumeric, Embedded spaces, No punctuation, no symbols other than "/". If no "in-care-name" and supplemental address information, leave blank.
12	Executor/Guardian	43	35	77	Alphanumeric
12	ARRP Area	78	3	80	Conventional form size/style
13	Street Address (mandatory)	6	35	40	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or "–"
13	APT, STE, SP, RM, FL, BLDG, and UN	43	5	47	Alpha, LJ, "APT, STE, Sp, RM, FL, BLDG, or UN". Print only if there is a Number or Letter.
13	APT, STE, SP, RM, FL, BLDG, AND UN Number or Letter	49	5	53	Alphanumeric, LJ, no symbols
13	Private Mail Box (PMB)	56	3	58	Print "PMB" only when there is a "PMB" number or letter.
13	Private Mail Box Number or Letter	60	6	65	Alphanumeric, LJ, or blank
13	ARRP Area	78	3	80	Conventional form size/style
13	ARRP Area (continued) RP Codes:	79	2	80	Alpha only, Courier 12-point font, any order, or blank D = Taxpayer deceased C = Spouse/RDP deceased
14	City (mandatory)	6	17	22	Alphanumeric, Embedded spaces
14	State (mandatory) Use the Standard Abbreviations in this publication.	25	2	26	Alpha. If foreign address, leave State field blank.
14	ZIP Code	29	10	38	Numeric, "–", LJ. If foreign address, leave Zip Code field blank.
14	ARRP Area	78	3	80	Conventional form size/style
14	ARRP Area (continued) RP Codes:	78	3	80	Alphanumeric, Courier 12-point font, any order, or blank O = Outside the USA U = Military 9 = Disaster
15	If Foreign Country Name	6	19	24	Alphanumeric, Embedded spaces, or blank. 2-character County Abbreviation may be used.
15	If Foreign Province/State/County	27	17	43	Alphanumeric, Embedded spaces, or blank
15	If Foreign Postal Code	46	16	61	Alphanumeric, Embedded spaces, or blank

Form 540NR Long Exact Positioning Specifications (Side 1)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)			
	NUMERIC	=	0-9	Use Courier 12-point font, not bold, for taxpayer data		
	ALPHANUMERIC	=	A-Z, 0-9	(print lines 7 - 60) and CTP ID and Doc ID.		
	LEFT JUSTIFY	=	LJ			

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
16	Taxpayer's Date of Birth	6	10	15	or blank
16	If Joint or Separate Tax Return, Spouse's/RDP's Date of Birth	18	10	27	Numeric, "-", mm-dd-yyyy (eg., 06-13-1948), or blank
16	Taxpayer's Prior Name (if applicable)	30	17	46	Alpha, Last name only, or leave blank (e.g., Marriage/RDP in the current tax year changes spouse's/RDP's maiden name)
16	If Joint Tax Return, Spouse's/RDP's Prior Name (if applicable)	49	17	65	Alpha, Last name only, or leave blank (e.g., Marriage/RDP in the current tax year changes spouse's/RDP's maiden name)
17-30	Blank lines	–	–	–	–
31-60	Form area with exact position data fields	–	–	–	Conventional form size/style with exact position data fields
32	Line 1. Single	12	1	12	Upper X = marked check box Blank = unmarked check box
32	Line 4. Head of household	37	1	37	Upper X = marked check box Blank = unmarked check box
33	Blank line	–	–	–	–
34	Line 2. Married/RDP filing jointly	12	1	12	Upper X = marked check box Blank = unmarked check box
34	Line 5. Qualifying Widow(er) with dependent child	37	1	37	Upper X = marked check box Blank = unmarked check box
34	Year spouse/RDP died	75	4	78	Numeric "YYYY"
35	Blank line	–	–	–	–
36	Line 3. Married/RDP filing separately	12	1	12	Upper X = marked check box Blank = unmarked check box
36	Spouse's/RDP's full name	60	20	79	Alpha
37	Blank line	–	–	–	–
38	Califonia filing status is different from federal filing status	66	1	66	Upper X = marked check box Blank = unmarked check box
39	Blank line	–	–	–	–
40	Line 6. Claimed as a Dependent on Another Return	66	1	66	Upper X = marked check box Blank = unmarked check box
41-43	Blank lines	–	–	–	–
44	Line 7. Personal Exemption Count	54	1	54	"0", "1", "2"
44	Line 7. Personal Exemption Amount	65	15	79	Numeric
45	Blank line	–	–	–	–
46	Line 8. Blind Exemption Count	54	1	54	"0", "1", "2"
46	Line 8. Blind Exemption Amount	65	15	79	Numeric
47	Blank line	–	–	–	–
48	Line 9. Senior Exemption Count	54	1	54	"0", "1", "2"
48	Line 9. Senior Exemption Amount	65	15	79	Numeric
49-50	Blank lines	–	–	–	–

Form 540NR Long ~~Exact~~ Positioning Specifications (Side 1)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)			
	NUMERIC	=	0-9		Use Courier 12-point font, not bold, for taxpayer data	
	ALPHANUMERIC	=	A-Z, 0-9		(print lines 7 - 60) and CTP ID and Doc ID.	
	LEFT JUSTIFY	=	LJ			

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
51	Line 10. Dependent 1 First Name **If entry made in this field, there must be entries in "Dependent 1 Last Name" field, "Dependent 1 Relationship" field, and "Dependent 1 SSN" field. Otherwise, all four fields must be blank.**	20	11	30	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Dependent 1 Last Name" field at print line 53, "Dependent 1 SSN" field at print line 55, "Dependent 1 Relationship" field at print line 57. **Otherwise, all four fields must be blank**.
51	Line 10. Dependent 2 First Name **If entry made in this field, there must be entries in "Dependent 2 Last Name" field, "Dependent 2 Relationship" field, and "Dependent 2 SSN" field. Otherwise, all four fields must be blank.**	41	11	51	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Dependent 2 Last Name" field at print line 53, "Dependent 2 SSN" field at print line 55, "Dependent 2 Relationship" field at print line 57. Otherwise, all four fields must be blank.
51	Line 10. Dependent 3 First Name **If entry made in this field, there must be entries in "Dependent 3 Last Name" field, "Dependent 3 Relationship" field, and "Dependent 3 SSN" field. Otherwise, all four fields must be blank.**	62	11	72	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Dependent 3 Last Name" field at print line 53, "Dependent 3 SSN" field at print line 55, "Dependent 3 Relationship" field at print line 57. **Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)**
52	Blank line	–	–	–	–
53	Line 10. Dependent 1 Last Name **If entry made in this field, there must be entries in "Dependent 1 First Name" field, "Dependent 1 Relationship" field and "Dependent 1 SSN" field. Otherwise, all four fields must be blank.**	20	17	36	Alpha. If entry made in this field, there must be entries in "Dependent 1 First Name" field at print line 51, "Dependent 1 SSN" at print line 55, and "Dependent 1 Relationship" field at print line 57. **Otherwise, all four fields must be blank.**
53	Line 10. Dependent 2 Last Name **If entry made in this field, there must be entries in "Dependent 1 First Name" field, "Dependent 1 Relationship" field and "Dependent 1 SSN" field. Otherwise, all four fields must be blank.**	41	17	57	Alpha. If entry made in this field, there must be entries in "Dependent 2 First Name" field at print line 51, "Dependent 2 SSN" at print line 55, and "Dependent 2 Relationship" field at print line 57. **Otherwise, all four fields must be blank.**
53	Line 10. Dependent 3 Last Name **If entry made in this field, there must be entries in "Dependent 1 First Name" field, "Dependent 1 Relationship" field and "Dependent 1 SSN" field. Otherwise, all four fields must be blank.**	62	17	78	Alpha. If entry made in this field, there must be entries in "Dependent 3 First Name" field at print line 51, "Dependent 3 SSN" at print line 55, and "Dependent 3 Relationship" field at print line 57. **Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)**
54	Blank line	–	–	–	–
55	Line 10. Dependent 1 SSN **If entry made in this field, there must be entries in "Dependent 1 First Name" field, "Dependent 1 Last Name" field and "Dependent 1 Relationship" field. Otherwise, all four fields must be blank.**	20	9	28	Numeric. If entry made in this field, there must be entries in "Dependent 1 First Name" field at print line 51, "Dependent 1 Last Name" field at print line 53 and "Dependent 1 Relationship" field at print line 57. **Otherwise, all four fields must be blank.**

Form 540NR Long ~~Exact~~ Positioning Specifications (Side 1)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)			
	NUMERIC	=	0-9	Use Courier 12-point font, not bold, for taxpayer data		
	ALPHANUMERIC	=	A-Z, 0-9	(print lines 7 - 60) and CTP ID and Doc ID.		
	LEFT JUSTIFY	=	LJ			

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
5~~5~~	Line 10. Dependent 2 SSN **If entry made in this field, there must be entries in "Dependent 2 First Name" field, "Dependent 2 Last Name" field and "Dependent 2 Relationship" field. Otherwise, all four fields must be blank.**	41	9	49	Numeric. If entry made in this field, there must be entries in "Dependent 2 First Name" field at print line 51, "Dependent 2 Last Name" field at print line 53 and "Dependent 2 Relationship" field at print line 57. **Otherwise, all four fields must be blank.**
5~~5~~	Line 10. Dependent 3 SSN **If entry made in this field, there must be entries in "Dependent 3 First Name" field, "Dependent 3 Last Name" field and "Dependent 3 Relationship" field. Otherwise, all four fields must be blank.**	62	9	70	Numeric. If entry made in this field, there must be entries in "Dependent 3 First Name" field at print line 51, "Dependent 3 Last Name" field at print line 53 and "Dependent 3 Relationship" field at print line 57. **Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)**
56~~ ~~	Blank line	–	–	–	–
5~~7~~	Line 10. Dependent 1 Relationship **If entry made in this field, there must be entries in "Dependent 1 First Name" field, "Dependent 1 Last Name" field and "Dependent 1 SSN" field. Otherwise, all four fields must be blank.**	20	12	31	Alpha. If entry made in this field, there must be entries in "Dependent 1 First Name" field at print line 51, "Dependent 1 Last Name" field at print line 53, and "Dependent 1 SSN" field at print line 55. **Otherwise, all four fields must be blank**.
5~~7~~	Line 10. Dependent 2 Relationship **If entry made in this field, there must be entries in "Dependent 2 First Name" field, "Dependent 2 Last Name" field and "Dependent 2 SSN" field. Otherwise, all four fields must be blank.**	41	12	52	Alpha. If entry made in this field, there must be entries in "Dependent 2 First Name" field at print line 51, "Dependent 2 Last Name" field at print line 53, and "Dependent 2 SSN" field at print line 55. **Otherwise, all four fields must be blank**.
5~~7~~	Line 10. Dependent 3 Relationship **If entry made in this field, there must be entries in "Dependent 3 First Name" field, "Dependent 3 Last Name" field and "Dependent 3 SSN" field. Otherwise, all four fields must be blank.**	62	12	73	Alpha. If entry made in this field, there must be entries in "Dependent 3 First Name" field at print line 51, "Dependent 3 Last Name" field at print line 53, and "Dependent 3 SSN" field at print line 55. **Otherwise, all four fields must be blank. (Exception: If more than three dependents, print "SEE ATTACHED"."**
58~~ ~~	Blank line	–	–	–	–
~~59~~	Line 10. Dependent Exemption Count	51	2	52	Numeric, For Example "1", "2", "3"..."99""
~~59~~	Line 10. Dependent Exemption Amount	65	15	79	Numeric
~~60~~-61	Blank lines	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR Long	–	–	–	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, "3131~~79~~"
63	Paper Return Survey	53	1	53	Vendor specific print reason codes, numeric, "1", "2", "3", "4", "5", "6", or blank

Form 540NR Long ~~Exact~~ Positioning Specifications (Side 2)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)			
	NUMERIC	=	0-9		Use Courier 12-point font, not bold, for taxpayer data	
	ALPHANUMERIC	=	A-Z, 0-9		(print lines 5 - 60) and CTP ID and Doc ID.	
	LEFT JUSTIFY	=	LJ			

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
~~5-60~~	Form area with ~~exact~~ position data fields	–	–	–	Conventional form size/style with ~~exact~~ position data fields
~~5~~	~~Taxpayer's name~~	~~14~~	~~17~~	~~30~~	~~Alpha~~
~~5~~	~~Taxpayer's SSN or ITIN~~	~~44~~	~~9~~	~~52~~	~~Numeric~~
~~6~~	~~Blank line~~	~~–~~	~~–~~	~~–~~	~~–~~
7	Line 11. Exemption amount	65	15	79	Numeric
8-9	Blank lines	–	–	–	–
10	Line 12. Total CA wages from Form(s) W-2	40	15	54	Numeric
11	Blank line	–	–	–	–
12	Line 13. Federal AGI	62	15	76	
13	Blank line	–	–	–	–
14	Line 14. CA Adjustments - subtractions	62	15	76	
15	~~Blank line~~	–	–	–	–
~~16~~	~~Line 15. Subtract line 14 from line 13~~	~~62~~	~~15~~	~~76~~	
~~17~~	~~Blank line~~	~~–~~	~~–~~	~~–~~	~~–~~
18	Line 16. CA Adjustments - additions	62	15	76	
19	Blank line	–	–	–	–
20	Line 17. Adjusted gross income from all sources	62	15	76	
21	Blank line	–	–	–	–
22	Line 18. Standard/Itemized Deductions	62	15	76	
23	Blank line	–	–	–	–
24	Line 19. Total taxable income	62	15	76	
25	~~Blank line~~	–	–	–	–
~~26~~	~~Line 31. Tax from Tax Table Check Box~~	~~27~~	~~1~~	~~27~~	~~Upper X = marked check box~~ ~~Blank = unmarked check box~~
~~26~~	~~Line 31. Tax from Tax Rate Schedule Check Box~~	~~39~~	~~1~~	~~39~~	~~Upper X = marked check box~~ ~~Blank = unmarked check box~~
~~27~~	~~Blank line~~	~~–~~	~~–~~	~~–~~	~~–~~
28	Line 31. Tax from FTB 3800 Check Box	27	1	27	Upper X = marked check box Blank = unmarked check box
28	Line 31. Tax from FTB 3803 Check Box	39	1	39	Upper X = marked check box Blank = unmarked check box
28	Line 31. Tax	62	15	76	Numeric
29	Blank line	–	–	–	–
30	Line 32. CA AGI from Sch CA (540NR)	40	15	54	Numeric
31	Blank line	–	–	–	–
32	Line 35. CA Taxable Income from Sch CA (540NR)	62	15	76	Numeric
33	Blank line	–	–	–	–

Form 540NR Long ~~Exact~~ Positioning Specifications (Side 2)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)			
	NUMERIC	=	0-9		Use Courier 12-point font, not bold, for taxpayer data	
	ALPHANUMERIC	=	A-Z, 0-9		(print lines 5 - 60) and CTP ID and Doc ID.	
	LEFT JUSTIFY	=	LJ			

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
34	Line 36. CA Tax Rate	49	6	54	Alphanumeric "N.NNNN"
35	Blank line	–	–	–	–
36	Line 37. CA Tax Before Exemption Credits	62	15	76	Numeric
37-38	Blank lines	–	–	–	–
39	Line 38. CA Exemption Credit Percentage	62	15	76	Alphanumeric "N.NNNN"
40	Blank line	–	–	–	
41	Line 39. CA Prorated Exemption Credits	49	6	54	Numeric
42	Blank Line	–	–	–	–
43	Line 40. CA Regular Tax Before Credits	49	6	54	Numeric
44	Blank Line	–	–	–	–
45	Line 41. Tax from Sch G-1 Check Box	36	1	36	Upper X = marked check box Blank = unmarked check box
45	Line 41. Tax from FTB 5870A Check Box	48	1	48	Upper X = marked check box Blank = unmarked check box
45	Line 41. Tax	62	15	76	Numeric
46	Blank line	–	–	–	–
47	Line 42. Add line 40 and line 41	62	15	76	Numeric
48-49	Blank lines	–	–	–	–
50	Line 50. Nonrefundable Child/Dependent Care Expenses	62	15	76	Numeric
51	Blank line	–	–	–	–
52	Line 51. Credit for joint custody head of household	40	15	54	Numeric
53	Blank line	–	–	–	–
54	Line 52. Credit for dependent parent	40	15	54	Numeric
55	Blank line	–	–	–	–
56	Line 53. Credit for senior head of household	40	15	54	Numeric
57	Blank line	–	–	–	–
58	Line 54. Credit percentage	49	6	54	Alphanumeric "N.NNNN"
59	Blank line	–	–	–	–
60	Line 55. Credit amount	62	15	76	Numeric
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR Long	–	–	–	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, "3132179"
63	Paper Return Survey	53	1	53	Vendor specific print reason codes, numeric, "1", "2", "3", "4", "5", "6", or blank

Form 540NR Long ~~Exact~~ Positioning Specifications (Side 3)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)		
	NUMERIC	=	0-9	Use Courier 12-point font, not bold, for taxpayer data	
	ALPHANUMERIC	=	A-Z, 0-9	(print lines 5 - 60) and CTP ID and Doc ID.	
	LEFT JUSTIFY	=	LJ		

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
~~5-60~~	~~Form area with exact position data fields~~	~~–~~	~~–~~	~~–~~	~~Conventional form size/style with exact position data fields~~
~~5~~	~~Taxpayer's name~~	~~14~~	~~17~~	~~30~~	~~Alpha~~
~~5~~	~~Taxpayer's SSN or ITIN~~	~~44~~	~~9~~	~~52~~	~~Numeric~~
~~6-8~~	~~Blank lines~~	~~–~~	~~–~~	~~–~~	~~–~~
~~9~~	~~Line 58. Credit name~~	~~21~~	~~17~~	~~37~~	~~Alpha~~
9	Line 58. Code	44	3	46	Numeric
9	Line 58. Amount	62	15	76	Numeric
10	Blank line	–	–	–	–
~~11~~	~~Line 59. Credit name~~	~~21~~	~~17~~	~~37~~	~~Alpha~~
11	Line 59. Code	44	3	46	Numeric
11	Line 59. Amount	62	15	76	Numeric
12	Blank line	–	–	–	–
13	Line 60. Claim more than two credits	62	15	76	Numeric
14	Blank line	–	–	–	–
15	Line 61. Nonrefundable renter's credit	62	15	76	Numeric
16	Blank line	–	–	–	–
17	Line 62. Total Credits	62	15	76	Numeric
18	Blank line	–	–	–	–
19	Line 63. Subtract line 62 from line 42	62	15	76	Numeric
20-21	Blank lines	–	–	–	–
22	Line 71. Alternative minimum tax	62	15	76	Numeric
23	Blank line	–	–	–	–
24	Line 72. Mental Health Services Tax	62	15	76	Numeric
25	Blank line	–	–	–	–
26	Line 73. Other taxes and credit recapture	62	15	76	Numeric
27	Blank line	–	–	–	–
28	Line 74. Total Tax	62	15	76	Numeric
29-30	Blank lines	–	–	–	–
31	Line 81. CA income tax withheld	62	15	76	Numeric
32	Blank line	–	–	–	–
33	Line 82. CA estimated tax and other payments	62	15	76	Numeric
34	Blank line	–	–	–	–
35	Line 83. Withholding (Form 592-B and/or 593)	62	15	76	Numeric
36	Blank line	–	–	–	–
37	Line 84. Excess SDI (or VPDI) withheld	62	15	76	Numeric
38	Blank line	–	–	–	–
39	Line 85. Earned Income Tax Credit	62	15	76	Numeric

Form 540NR Long ~~Exact~~ Positioning Specifications (Side 3)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)		
	NUMERIC	=	0-9	Use Courier 12-point font, not bold, for taxpayer data	
	ALPHANUMERIC	=	A-Z, 0-9	(print lines 5 - 60) and CTP ID and Doc ID.	
	LEFT JUSTIFY	=	LJ		

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
40	Blank line	–	–	–	–
41	Line 86. Total Payments	62	15	76	Numeric
42-43	Blank lines	–	–	–	–
44	Line 101. Overpaid Tax	62	15	76	Numeric
45	Blank line	–	–	–	–
46	Line 102. Overpaid tax applied to estimated tax	62	15	76	Numeric
47	Blank line	–	–	–	–
48	Line 103. Overpaid tax available this year	62	15	76	Numeric
49	Blank line	–	–	–	–
50	Line 104. Tax Due	62	15	76	Numeric
51-61	Blank lines	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR Long	–	–	–	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, "3133179"
63	Paper Return Survey	53	1	53	Vendor specific print reason codes, numeric, "1", "2", "3", "4", "5", "6", or blank

GUIDELINES FOR ~~EXACT~~ POSITIONING FORM 540NR LONG

Form 540NR Long ~~Exact~~ Positioning Specifications (Side 4)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)			
	NUMERIC	=	0-9		Use Courier 12-point font, not bold, for taxpayer data	
	ALPHANUMERIC	=	A-Z, 0-9		(print lines 5 - 60) and CTP ID and Doc ID.	
	LEFT JUSTIFY	=	LJ			

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
5-60	Form area ~~with exact position data fields~~	⌐	–	⌐	Conventional form size/style ~~with exact position data fields~~
5	~~Taxpayer's name~~	14	17	30	Alpha
5	~~Taxpayer's SSN or ITIN~~	44	9	52	~~Numeric~~
6-9	~~Blank lines~~	–	–	–	⌐
10	~~Code 400. California Seniors Special Fund~~	62	15	76	Numeric
11	Blank line	–	–	–	–
12	~~Code 401. Alzheimer's Disease/Related Disorders Fund~~	62	15	76	Numeric
13	Blank line	–	–	–	–
14	~~Code 403. Rare and Endangered Species Preservation Voluntary Tax Contribution Program~~	62	15	76	Numeric
15	Blank line	–	–	–	–
16	~~Code 405. California Breast Cancer Research Voluntary Tax Contribution Fund~~	62	15	76	Numeric
17	Blank line	–	–	–	–
18	~~Code 406. California Firefighters' Memorial Fund~~	62	15	76	Numeric
19	Blank line	–	–	–	–
20	~~Code 407. Emergency Food for Families Voluntary Tax Contribution Fund~~	62	15	76	Numeric
21	Blank line	–	–	–	–
22	~~Code 408. California Peace Officer Memorial Foundation Fund~~	62	15	76	Numeric
23	Blank line	–	–	–	–
24	~~Code 410. California Sea Otter Fund~~	62	15	76	Numeric
25	Blank line	–	–	–	–
26	~~Code 413. CA Cancer Research Voluntary Tax Contribution Fund~~	62	15	76	Numeric
27	Blank line	–	–	–	–
28	~~Code 422. School Supplies for Homeless Children Fund~~	62	15	76	Numeric
29	Blank line	–	–	–	–
30	~~Code 423. State Parks Protection Fund/Parks Pass Purchase~~	62	15	76	Numeric
31	Blank line	–	–	–	–
32	~~Code 424. Protect our Coast and Oceans Voluntary Tax Contribution Fund~~	62	15	76	Numeric
33	Blank line	–	–	–	–
34	~~Code 425. Keep Arts in Schools Voluntary Tax Contribution Fund~~	62	15	76	Numeric

Form 540NR Long Exact Positioning Specifications (Side 4)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)			
	NUMERIC	=	0-9		Use Courier 12-point font, not bold, for taxpayer data	
	ALPHANUMERIC	=	A-Z, 0-9		(print lines 5 - 60) and CTP ID and Doc ID.	
	LEFT JUSTIFY	=	LJ			

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
35	Blank line	–	–	–	–
36	Code 430. State Children's Trust Fund for the Prevention of Child Abuse	62	15	76	Numeric
37	Blank line	–	–	–	–
38	Code 431. Prevention of Animal Homelessness and Cruelty Fund	62	15	76	Numeric
39	Blank line	–	–	–	–
40	Code 432. Revive the Salton Sea Fund	62	15	76	Numeric
41	Blank lines	–	–	–	–
42	Code 433. California Domestic Violence Victims Fund	62	15	76	Numeric
43	Blank line	–	–	–	–
44	Code 434. Special Olympics Fund	62	15	76	Numeric
45	Blank line	–	–	–	–
46	Code 435. Type 1 Diabetes Research Fund	62	15	76	Numeric
47	Blank line	–	–	–	–
48	Code 436. California YMCA Youth and Government Voluntary Tax Contribution Fund	62	15	76	Numeric
49	Blank lines	–	–	–	–
50	Code 437. Habitat for Humanity Voluntary Tax Contribution Fund	62	15	76	Numeric
51	Blank line	–	–	–	–
52	Code 438. California Senior Citizen Advocacy Voluntary Tax Contribution Fund	62	15	76	Numeric
53	Blank line	–	–	–	–
54	Code 439. Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	62	15	76	Numeric
55	Blank line	–	–	–	–
56	Code 440. Rape Backlog Kit Voluntary Tax Contribution Fund	62	15	76	Numeric
57	Blank line	–	–	–	–
58	Line 120. Total Contributions	62	15	76	Numeric
59-62	Blank lines	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR Long	–	–	–	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, "3134179"
63	Paper Return Survey	53	1	53	Vendor specific print reason codes, numeric, "1", "2", "3", "4", "5", "6", or blank

Form 540NR Long ~~Exact~~ Positioning Specifications (Side 5)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	
	NUMERIC	=	0-9	Use Courier 12-point font, not bold, for taxpayer data
	ALPHANUMERIC	=	A-Z, 0-9	(print lines 5 - 60) and CTP ID and Doc ID.
	LEFT JUSTIFY	=	LJ	

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
5-60	Form area ~~with exact position data fields~~	⅂	–	⅂	Conventional form size/style ~~with exact position data fields~~
5	~~Taxpayer's name~~	14	17	30	~~Alpha~~
5	~~Taxpayer's SSN or ITIN~~	44	9	52	~~Numeric~~
6-7	~~Blank lines~~	–	–	–	⅂
8	Line 121. Amount You Owe	62	15	76	Numeric
9-10	~~Blank lines~~	⅂	–	⅂	⅂
11	~~Line 122. Interest, late return penalties, and late payment penalties~~	62	15	76	~~Numeric~~
12-13	~~Blank lines~~	–	–	–	–
14	Line 123. FTB 5805 Check Box	22	1	22	Upper X = marked check box Blank = unmarked check box
14	Line 123. FTB 5805F Check Box	36	1	36	Upper X = marked check box Blank = unmarked check box
14	Line 123. Underpayment of Estimated Tax	62	15	76	Numeric
15	~~Blank line~~	⅂	–	⅂	⅂
16	~~Line 124. Total amount due~~	62	15	76	~~Numeric~~
17-18	~~Blank lines~~	–	–	–	–
19	Line 125. Refund or No Amount Due	62	15	76	Numeric
20-25	Blank lines	–	–	–	–
26	1Checking Check Box **If entry in this field, there must be entries in "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.**	24	1	24	Upper X = marked check box Blank = unmarked check box
27	1Routing Number **If entry in this field, there must be entries in "Account Number" Field and "Checking or Savings" Check Box. Otherwise, all three fields must be blank.**	12	9	20	Numeric. First two positions must be 01 through 12 or 21 through 32. If entry made in this field, there must be entries in the "DDR Account Number" Field at print line 27 and "Checking" Check box at print line 26 or ""Savings"" Check box at print line 28. **Otherwise, all four fields must be blank.**
27	1Account Number **If entry in this field, there must be entries in "Routing Number" Field and "Checking or Savings" Check Box. Otherwise, all three fields must be blank.**	32	17	48	Numeric; "-" If entry made in this field, there must be entries in the "Routing Number" Field at print line 27 and "Checking" Check box at print line 26 or ""Savings"" Check box at print line 28. **Otherwise, all four fields must be blank.**
27	Line 126. 1Direct Deposit Amount	62	15	76	Numeric
28	1Savings Check Box	24	1	24	Upper X = marked check box Blank = unmarked check box
29-32	Blank lines	–	–	–	–

Form 540NR Long ~~Exact~~ Positioning Specifications (Side 5)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)			
	NUMERIC	=	0-9		Use Courier 12-point font, not bold, for taxpayer data	
	ALPHANUMERIC	=	A-Z, 0-9		(print lines 5 - 60) and CTP ID and Doc ID.	
	LEFT JUSTIFY	=	LJ			

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
33	2Checking Check Box **If entry in this field, there must be entries in "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.**	24	1	24	Upper X = marked check box Blank = unmarked check box
34	2Routing Number **If entry in this field, there must be entries in "Account Number" Field and "Checking or Savings" Check Box. Otherwise, all three fields must be blank.**	12	9	20	Numeric. First two positions must be 01 through 12 or 21 through 32. If entry made in this field, there must be entries in the "DDR Account Number" Field at print line 34 and "Checking" Check box at print line 33 or ""Savings"" Check box at print line 35. **Otherwise, all four fields must be blank.**
34	2Account Number **If entry in this field, there must be entries in "Routing Number" Field and "Checking or Savings" Check Box. Otherwise, all three fields must be blank.**	32	17	48	Numeric: "-" If entry made in this field, there must be entries in the "Routing Number" Field at print line 34 and "Checking" Check box at print line 33 or ""Savings"" Check box at print line 35. **Otherwise, all four fields must be blank.**
34	Line 127. 2Direct Deposit Amount	62	15	76	Numeric
35	2Savings Check Box	24	1	24	Upper X = marked check box Blank = unmarked check box
36-42	~~Blank lines~~	–	–	–	–
43	~~Date~~	~~39~~	~~10~~	~~48~~	~~Numeric; "/"~~
44-45	~~Blank lines~~	~~–~~	~~–~~	~~–~~	~~–~~
46	Email address	15	48	62	Alphanumeric
46	Preferred phone number	66	14	79	Numeric; "-"
47-51	~~Blank lines~~	–	–	–	–
52	~~Firm's name~~	~~15~~	~~53~~	~~67~~	~~Alphanumeric~~
52	PTIN	71	9	79	Numeric
53-54	Blank lines	–	–	–	–
55	~~Firm's address~~	~~15~~	~~53~~	~~67~~	~~Alphanumeric~~
55	FEIN	71	9	79	Numeric
56	Blank line	–	–	–	–
57	Yes - Discuss Return Check Box	64	1	64	Upper X = marked check box Blank = unmarked check box
57	No - Discuss Return Check Box	72	1	72	Upper X = marked check box Blank = unmarked check box
58-59	~~Blank lines~~	–	–	–	–
60	~~Third Party Designee's Name~~	~~15~~	~~48~~	~~62~~	~~Alphanumeric~~
60	~~Telephone Number~~	~~66~~	~~14~~	~~79~~	~~Numeric; "-"~~
61	~~Blank line~~	~~–~~	~~–~~	~~–~~	~~–~~
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR Long	–	–	–	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, "3135179"
63	Paper Return Survey	53	1	53	Vendor specific print reason codes, numeric, "1", "2", "3", "4", "5", "6", or blank

~~Exact~~ Positioning Form 540NR Long Entity Entry Record Layout (Side 1)
Note: Record Layout is Reduced

~~Exact~~ Positioning Form 540NR Long Entity Entry Record Layout (Side 2)
Note: Record Layout is Reduced

~~Exact~~ Positioning Form 540NR Long Entity Entry Record Layout (Side 3)
Note: Record Layout is Reduced

~~Exact~~ Positioning Form 540NR Long Entity Entry Record Layout (Side 4)
Note: Record Layout is Reduced

~~Exact~~ Positioning Form 540NR Long Entity Entry Record Layout (Side 5)
Note: Record Layout is Reduced