Scannable Form 540 Specifications

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 - 16) 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	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	37	51	Conventional form size/style
5	Form Identifier (540) Area	70	9	78	Conventional form size/style
6	Tax Year Area	7	6	12	Conventional form size/style
6	Title of Form	15	37	51	Conventional form size/style
6	Form Identifier (540) Area	70	9	78	Conventional form size/style
6	Bold Line	6	–	80	Conventional form size/style
7	Amended	6	7	12	"AMENDED"
					If Amended = Yes – print "AMENDED"
					If Amended = No – leave blank
7	Amended Tax Return	16	1	16	"1"
					If Amended = Yes – Print "1"
					If Amended = No – Leave blank
7	Account Period Ending	37	3	39	"APE"
7	Fiscal Year Ending	42	6	47	MMYYYY or leave blank
7	Federal Return Attachment Area Question – Did Taxpayer attach any federal forms or 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	"18"
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., 08-01-2018), or blank
10	ARRP Area	78	3	80	Conventional form size/style

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	LEFT JUSTIFY	=	LJ	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
11	If Joint Tax Return, 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., 08-01-2018), 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 E = IRC 965 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

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	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	Numeric, "-", mm-dd-yyyy (eg., 06-13-1948), 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., A legal name change done in 2018)
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)
18–51	540 Scanband – See specifications that begin on the next page.	–	–	–	–
52–61	Filing Status and Dependent Check Box Information Area	6	–	80	Conventional form size/style
62–63	Privacy Language, Bottom Registration Mark, Anchor Mark, and conventional area of scannable Form 540	–	–	–	End of bottom registration mark, anchor mark, and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, "3101186" (Side 1), "3102186" (Side 2), "3103186" (Side 3), "3104186" (Side 4), and "3105186" (Side 5)
63	Paper Return Survey	53	1	53	Vendor specific print reason codes, numeric, "1", "2", "3", "4", "5", "6", or blank

Form 540 Scannable Band Specifications (Side 1)

Definitions:	NUMERIC	=	0-9			Use Courier 12-point font, not bold, for taxpayer data (print lines 17-50) and CTP ID and Doc ID.
	"0"	=	Will indicate no response.			
	"1"	=	Indicates a box was checked.			
			Exception: Field No. 01 (filing status) will indicate filing status box checked.			
	"2"	=	Will indicate "FTB 5805F" is attached at print line 27.			
	RIGHT JUSTIFY	=	RJ			

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
17	Blank line	–	–	–	–	–
18	Filing Status	8	"01"	21	1	"1", "2", "3", "4", or "5"
18	Claiming more than two credits	26	"45"	31	9	Numeric
18	CA Firefighters' Memorial Fund	44	"406"	49	9	Numeric
18	Underpayment of Estimated Tax	62	"113"	67	9	Numeric
19	Claimed as a Dependent on Another Return	8	"06"	21	1	"0", "1"
19	Nonrefundable Renter's Credit	26	"46"	37	3	Numeric
19	Emergency Food For Families Voluntary Tax Contribution Fund	44	"407"	49	9	Numeric
19	Refund or No Amount Due	62	"115"	67	9	Numeric
20	Personal Exemption Count	8	"07"	15	1	"0", "1", "2"
20	Personal Exemption Amount	–	–	19	3	Numeric, (RJ)
20	Total Credits	26	"47"	31	9	Numeric
20	CA Peace Officer Memorial Foundation Fund	44	"408"	49	9	Numeric
20	Direct Deposit Amount #1	62	"116"	67	9	Numeric
21	Blind Exemption Count	8	"08"	15	1	"0", "1", "2"
21	Blind Exemption Amount	–	–	19	3	Numeric, (RJ)
21	Subtract Line 47 from Line 35	26	"48"	31	9	Numeric
21	CA Sea Otter Fund	44	"410"	49	9	Numeric
21	Direct Deposit Amount #2	62	"117"	67	9	Numeric
22	Senior Exemption Count	8	"09"	15	1	"0", "1", "2"
22	Senior Exemption Amount	–	–	19	3	Numeric, (RJ)
22	Alternative Minimum Tax	26	"61"	31	9	Numeric
22	CA Cancer Research Voluntary Tax Contribution Fund	44	"413"	49	9	Numeric
22	APE	62	"APE"	70	6	Calender year payment = "0" at print position 75. Fiscal year payment = "MMYYYY"
23	Dependent Exemption Count	8	"10"	14	2	Numeric, (RJ), For Example "1", "2", "3"..."99"
23	Dependent Exemption Amount	–	–	17	5	Numeric, (RJ)
23	Mental Health Services Tax	26	"62"	31	9	Numeric
23	School Supplies for Homeless Children Fund	44	"422"	49	9	Numeric
23	3800 Attached Box	62	"3800"	75	1	"0", "1"
24	Exemption Amount	8	"11"	13	9	Numeric
24	Other Taxes and Credit Recapture	26	"63"	31	9	Numeric
24	School Supplies for Homeless Children Fund	44	"422"	49	9	Numeric
24	3803 Attached Box	62	"3803"	75	1	"0", "1"
25	State Wages Form(s) W-2	8	"12"	13	9	Numeric
25	Total Tax	26	"64"	31	9	Numeric

Form 540 Scannable Band Specifications (Side 1)

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	"2"	=	Will indicate "FTB 5805F" is attached at print line 27.	
	RIGHT JUSTIFY	=	RJ	

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
25	Protect Our Coast and Oceans Voluntary Tax Contribution Fund	44	"424"	49	9	Numeric
25	Schedule G-1 Attached Box	62	"SCHG1"	75	1	"0", "1"
26	Federal AGI	8	"13"	13	9	Numeric
26	CA Income Tax Withheld	26	"71"	31	9	Numeric
26	Keep Arts in Schools Voluntary Tax Contribution Fund	44	"425"	49	9	Numeric
26	5870A Attached Box	62	"5870A"	75	1	"0", "1"
27	CA Adjustments – Subtractions	8	"14"	13	9	Numeric
27	2018 CA Estimated Tax and other payments	26	"72"	31	9	Numeric
27	State Children's Trust Fund for the Prevention of Child Abuse	44	"430"	49	9	Numeric
27	5805 5805F Attached Box	62	"5805" "5805F"	75	1	"0", "1" = 5805 Attached "2" = 5805F Attached
28	CA Adjustments - Additions	8	"16"	13	9	Numeric
28	Withholding (Form 592-B and/or 593)	26	"73"	31	9	Numeric
28	Prevention of Animal Homelessness and Cruelty Fund	44	"431"	49	9	Numeric
28	Third Party Designee Field Label	62	"DESIGNEE"	62	8	Alpha, Hardcode "DESIGNEE"
28	Third Party Designee Question	–	–	75	1	"0" = "No", "1" = "Yes"
29	CA Adjusted Gross Income	8	"17"	13	9	Numeric
29	Excess SDI (or VPDI) Withheld	26	"74"	31	9	Numeric
29	Revive the Salton Sea Fund	44	"432"	49	9	Numeric
29	Tax Preparer ID Number Field Label ("Mandatory professional products only")	62	"TPID"	62	4	Alpha, Hardcode "TPID"
29	Tax Preparer ID Number (PTIN)	–	–	66	1	"P" or blank
29	Tax Preparer ID Number (PTIN) continued ("Mandatory professional products only")	–	–	68	8	Numeric, RJ, or blank
29	Tax Preparer ID Number (SSN) continued ("Mandatory professional products only")	–	–	67	9	Numeric, No dashes, RJ, or blank
30	Standard/Itemized Deductions	8	"18"	13	9	Numeric
30	Earned Income Tax Credit	26	"75"	31	9	Numeric
30	California Domestic Violence Victims Fund	44	"433"	49	9	Numeric
30	Tax Preparer ID Number Field Label (FEIN) (Mandatory, professional products only)	62	"FN"	62	2	Alpha, Hardcode "FN"
30	Tax Preparer ID Number (FEIN) continued	–	–	67	9	Numeric, No dashes, RJ, or blank
31	Taxable Income	8	"19"	13	9	Numeric
31	Total Payments	26	"76"	31	9	Numeric
31	Special Olympics Fund	44	"434"	49	9	Numeric
31	CCF	62	"CCF"	75	1	"0", "1"

Form 540 Scannable Band Specifications (Side 1)

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	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
32	Tax	8	"31"	13	9	Numeric
32	Use Tax	26	"91"	31	9	Numeric
32	Type 1 Diabetes Research Fund	44	"435"	49	9	Numeric
32	3805P Attached Box	62	"3805P"	75	1	"0", "1"
33	Exemption Credits	8	"32"	13	9	Numeric
33	Payments Balance	26	"92"	31	9	Numeric
33	California YMCA Youth and Government Voluntary Tax Contribution Fund	44	"436"	49	9	Numeric
33	NQDC Attached Box	62	"NQDC"	75	1	"0", "1"
34	Subtract Line 32 from line 31	8	"33"	13	9	Numeric
34	Use Tax Balance	26	"93"	31	9	Numeric
34	Habitat for Humanity Voluntary Tax Contribution Fund	44	"437"	49	9	Numeric
34	3540 Attached Box	62	"3540"	75	1	"0", "1"
35	Tax from SCH G-1 and form FTB 5870A	8	"34"	13	9	Numeric
35	Overpaid Tax	26	"94"	31	9	Numeric
35	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	44	"438"	49	9	Numeric
35	3554 Attached Box	62	"3554"	75	1	"0", "1"
36	Add Line 33 and Line 34	8	"35"	13	9	Numeric
36	Overpaid Tax Applied to 2018 Estimated Taxes	26	"95"	31	9	Numeric
36	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	44	"439"	49	9	Numeric
36	3805Z Attached Box	62	"3805Z"	75	1	"0", "1"
37	Nonrefundable Child/Dependent Care Expenses	8	"40"	18	4	Numeric
37	Overpaid Tax Available This Year	26	"96"	31	9	Numeric
37	Rape Backlog Kit Voluntary Tax Contribution	44	"440"	49	9	Numeric
37	3807 Attached Box	62	"3807"	75	1	"0", "1"
38	Credit	8	"43"	13	9	Enter 3 digit credit code and the credit amount, for example "17320" designates a Dependent Parent Credit for $20.
38	Tax Due	26	"97"	31	9	Numeric
38	Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	44	"441"	49	9	Numeric
38	3808 Attached Box	62	"3808"	75	1	"0", "1"
39	Credit	8	"44"	13	9	Enter 3 digit credit code and the credit amount, for example "183100" designates a Research Credit for $100.
39	California Senior's Special Fund	26	"400"	37	3	Numeric

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	"1"	=	Indicates a box was checked.				
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	"2"	=	Will indicate "FTB 5805F" is attached at print line 27.				
	RIGHT JUSTIFY	=	RJ				

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
39	National Alliance on Mental Illness					
	California Voluntary Tax Contribution Fund	44	"442"	49	9	Numeric
39	3809 Attached Box	62	"3809"	75	1	"0", "1"
40	Alzheimer's Disease and Related					
	Dementia Voluntary Tax Contribution Fund	26	"401"	31	9	Numeric
40	Schools Not Prisons Voluntary Tax Contribution Fund	44	"443"	49	9	Numeric
40	IRC 453A	62	"IRC 453A"	75	1	"0", "1"
41	Rare and Endangered Species Preservation Voluntary Tax Contribution Program	26	"403"	31	9	Numeric
41	Total Contributions	44	"110"	49	9	Numeric
41	IRC 1341	62	"IRC 1341"	75	1	"0", "1"
42	CA Breast Cancer Research Voluntary Tax Contribution Fund	44	"405"	49	9	Numeric
42	Amount You Owe	44	"111"	49	9	Numeric
43	Interest, late return penalties, and late payment penalties	44	"112"	49	9	Numeric
43	Phone	–	–	65	14	Numeric "()," "-–," embedded space, no other symbol or punctuation, or blank.
44	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.**	–	–	8	11	Alpha, No Embedded Spaces. If entry made in this field, there **must** be entries in "Dependent 1 Last Name" field at print line 44, "Dependent 1 SSN" field at print line 45, "Dependent 1 Relationship" field at print line 45. **Otherwise, all four fields must be blank.**
44	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	Alpha. If entry made in this field, there **must** be entries in "Dependent 1 First Name" field at print line 44, "Dependent 1 SSN" at print line 45, and "Dependent 1 Relationship" field at print line 45. **Otherwise, all four fields must be blank.**
45	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.**	–	–	8	11	Alphanumeric, "–" If entry made in this field, there **must** be entries in "Dependent 1 First Name" field at print line 44, "Dependent 1 Last Name" field at print line 44 and "Dependent 1 Relationship" field at print line 45. **Otherwise, all four fields must be blank.**
45	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	Alpha. If entry made in this field, there **must** be entries in "Dependent 1 First Name" field at print line 44, "Dependent 1 Last Name" field at print line 44, and "Dependent 1 SSN" field at print line 45. **Otherwise, all four fields must be blank.**
45	DDR1 Label	62	"DDR1"	62	4	"DDR1" or blank

Form 540 Scannable Band Specifications (Side 1)

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	Exception: Field No. 01 (filing status) will indicate filing status box checked.						
"2"	= Will indicate "FTB 5805F" is attached at print line 27.						
RIGHT JUSTIFY	= RJ						

Use Courier 12-point font, not bold, for taxpayer data (print lines 17-50) and CTP ID and Doc ID.

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
45	Direct Deposit of Refund (DDR) Routing Number **If entry in this field, there must be entries in "Account Number" Field and "Account Type" Field. Otherwise, all three fields must be blank.**	–	–	70	9	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 46 and "DDR Account Type" Field at print line 47. **Otherwise, all three fields must be blank.**
46	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.**	–	–	8	11	Alpha, No Embedded Spaces. If entry made in this field, there **must** be entries in "Dependent 2 Last Name" field at print line 46, "Dependent 2 SSN" field at print line 47, and "Dependent 2 Relationship" field at print line 47 **Otherwise, all four fields must be blank.**
46	Dependent 2 Last Name **If entry made in this field, there must be entries in "Dependent 2 First Name" field, "Dependent 2 Relationship" field and "Dependent 2 SSN" field. Otherwise, all four fields must be blank.**	–	–	20	17	Alpha. If entry made in this field, there **must** be entries in "Dependent 2 First Name" field at print line 46, and "Dependent 2 SSN" field at print line 47, and "Dependent 2 Relationship" field at print line 47 **Otherwise, all four fields must be blank.**
46	DDR "Account Number" **If entry in this field, there must be entries in DDR "Routing Number" Field and "Account Type" Field. Otherwise, all three fields must be blank.**	–	–	62	17	Alphanumeric "-," RJ if less than 17 Characters. **Otherwise, all three fields must be blank**.
47	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.**	–	–	8	11	Alphanumeric, "–" If entry made in this field, there **must** be entries in "Dependent 2 First Name" field at print line 46, "Dependent 2 Last Name" field at print line 46 and "Dependent 2 Relationship" field at print line 47. **Otherwise, all four fields must be blank.**
47	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.**	–	–	20	12	Alpha. If entry made in this field, there **must** be entries in "Dependent 2 First Name" field at print line 46, "Dependent 2 Last Name" field at print line 46, and "Dependent 2 SSN" field at print line 47. **Otherwise, all four fields must be blank.**
47	DDR "Account Type" **If entry in this field there must be entries in DDR "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.**	–	–	78	1	"1" = Checking or "2" = Savings. **Otherwise, all three fields must be left blank.**

Form 540 Scannable Band Specifications (Side 1)

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	"1"	= Indicates a box was checked.				
		Exception: Field No. 01 (filing status) will indicate filing status box checked.				
	"2"	= Will indicate "FTB 5805F" is attached at print line 27.				
	RIGHT JUSTIFY	= RJ				

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
48	Dependent 3 First Name **If entry made in this field, there must be entries in "Dependent 3 Last Name" field, "Dependent 3 SSN" field and "Dependent 3 Relationship" field. Otherwise, all four fields must be blank.**	–	–	8	11	Alpha, No Embedded Spaces. If entry made in this field, there **must** be entries in "Dependent 3 Last Name" field at print line 48, "Dependent 3 SSN" field at print line 49 and "Dependent 3 Relationship" field at print line 49. **Otherwise, all four fields must be blank.**
48	Dependent 3 Last Name **If entry made in this field, there must be entries in "Dependent 3 First Name" field, "Dependent 3 SSN" field and "Dependent 3 Relationship" field. Otherwise, all four fields must be blank.**	–	–	20	17	Alpha. If entry made in this field, there **must** be entries in "Dependent 3 First Name" field at print line 48, "Dependent 3 SSN" field at print line 49 and "Dependent 3 Relationship" field at print line 49. **Otherwise, all three fields must be blank. (Exception: If more than four dependents, leave blank.)**
48	DDR2 Label	62	"DDR2"	62	4	"DDR2" or blank
48	Direct Deposit of Refund (DDR) Routing Number **If entry in this field, there must be entries in "Account Number" Field and "Account Type" Field. Otherwise, all three fields must be blank.**	–	–	70	9	Numeric. First two positions must be 01 through 12 or 21 through 32. If entry is made in this field, there **must** be entries in the "DDR Account Number" Field at print line 49 and "DDR Account Type" Field at print line 50. **Otherwise, all three fields must be blank.**
49	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 2 Relationship" field. Otherwise, all four fields must be blank.**	–	–	8	11	Numeric, "–" If entry made in this field, there **must** be entries in "Dependent 3 First Name" field at print line 48, "Dependent 3 Last Name" field at print line 48 and "Dependent 3 Relationship" field at print line 49. **Otherwise, all four fields must be blank.**
49	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. (Exception: If more than three dependents, print "SEE ATTACHED".)**	–	–	20	12	Alpha. If entry made in this field, there **must** be entries in "Dependent 3 First Name" field at print line 48, "Dependent 3 Last Name" field at print line 48 and, "Dependent 3 SSN" field at print line 49. **Otherwise, all four fields must be blank. (Exception: If more than three dependents, print "SEE ATTACHED".)**
49	DDR "Account Number" **If entry in this field there must be entries in DDR "Routing Number" Field and "Account Type" Field. Otherwise, all three fields must be blank.**	–	–	62	17	Alphanumeric, "-," RJ if less than 17 Characters. **Otherwise, all three fields must be blank.**

Form 540 Scannable Band Specifications (Side 1)

Definitions:	NUMERIC	= 0-9				Use Courier 12-point font, not bold, for taxpayer data (print lines 17-50) and CTP ID and Doc ID.
	"0"	= Will indicate no response.				
	"1"	= Indicates a box was checked.				
		Exception: Field No. 01 (filing status) will indicate filing status box checked.				
	"2"	= Will indicate "FTB 5805F" is attached at print line 27.				
	RIGHT JUSTIFY	= RJ				

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
50	Email Address	–	–	8	55	Alphanumeric
50	DDR "Account Type" **If entry in this field there must be entries in DDR "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.**	–	–	78	1	"1" = Checking or "2" = Savings. **Otherwise, all three fields must be left blank.**
51	Bold Line	6	–	–	80	–

Scannable Form 540 Record Layout
Note: Record Layout is Reduced

```
TAXABLE YEAR                                                      FORM
2018                    Title of Form                            540
AMENDED    X                              APE    MMYYYY    XXXXXXXXXXXXXXXXXXXXXXXXXXX
PSSNXXXXXXX    NCTL         S/RSSNXXXXX              18    PBA    XXXXXX
PFIRSTNAMEX    X    PLASTNAMEXXXXXXXXXXXXXXXXXXXXXXXX    PSFX    PDECEASEDX              A
S/RFIRSTNAM    X    S/RLASTNAMEXXXXXXXXXXXXXXXXXXXX    S/RS    S/RDECEASE              R
ADDITIONALINFORMATIONXXXXXXXXXXXXX    EXECUTORNAMEXXXXXXXXXXXXXXXXXXXX    RP
STREETADDRESSXXXXXXXXXXXXXXXXXXXXXX    APTXX  NOXXX    PMB  XXXXXX              XX
CITYXXXXXXXXXXXXX    ST    ZIPCODEXXX                              XXX
FOREIGNCOUNTRYNAMEX    FOREIGN/P/S/CXXX    POSTALCODEXXXXX
PBIRTHDATE    S/RBIRTHDA    PPRIORLASTNAMEXXX    S/RPRIORLASTNAMEX
```

01	0	45	0000000000	406	0000000000	113	0000000000
06	0	46	000	407	0000000000	115	0000000000
07	0	000	47	0000000000	408	0000000000	116	0000000000
08	0	000	48	0000000000	410	0000000000	117	0000000000
09	0	000	61	0000000000	413	0000000000	APE	MMYYYY
10	00	000000	62	0000000000	422	0000000000	3800	0
11	0000000000	63	0000000000	423	0000000000	3803	0
12	0000000000	64	0000000000	424	0000000000	SCHG1	0
13	0000000000	71	0000000000	425	0000000000	5870A	0
14	0000000000	72	0000000000	430	0000000000	5805 5805F	0
16	0000000000	73	0000000000	431	0000000000	DESIGNEE	0
17	0000000000	74	0000000000	432	0000000000	TPIDX0000000000
18	0000000000	75	0000000000	433	0000000000	FN 0000000000
19	0000000000	76	0000000000	434	0000000000	CCF	0
31	0000000000	91	0000000000	435	0000000000	3805P	0
32	0000000000	92	0000000000	436	0000000000	NQDC	0
33	0000000000	93	0000000000	437	0000000000	3540	0
34	0000000000	94	0000000000	438	0000000000	3554	0
35	0000000000	95	0000000000	439	0000000000	3805Z	0
40	0000	96	0000000000	440	0000000000	3807	0
43	0000000000	97	0000000000	441	0000000000	3808	0
44	0000000000	400	000	442	0000000000	3809	0
		401	0000000000	443	0000000000	IRC453A	0
		403	0000000000	110	0000000000	IRC1341	0
		405	0000000000	111	0000000000		
				112	0000000000	(XXX) XXX-XXXX

```
D1FIRSTNAME  LASTNAMEXXXXXXXXX
D1SSNXXXXXXX  D1RELXXXXXXX                    DDR1    0000000000
D2FIRSTNAME  LASTNAMEXXXXXXXXX                0000000000000000000
D2SSNXXXXXXX  D2RELXXXXXXX                                      0
D3FIRSTNAME  LASTNAMEXXXXXXXXX                DDR2    0000000000
D3SSNXXXXXXX  D3RELXXXXXXX                    0000000000000000000
EMAILADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX              0
```

Filing Status and Dependent Check Box Information Area

```
613    3101186    X
```