2018

Publication 1098

PART II

Annual Requirements and Specifications for the Development of 2D Barcode

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What's New

Schedule CA (540)
The Adjustments to Federal Itemized Deductions section, was revamped to reflect federal changes to the Schedule A (Form 1040). Part II follows the three column format similar to Part I. Do to the added information we have added a second barcode.

Introduction

Pub. 1098, Part II, Annual Requirements and Specifications for the Development of 2D Barcode, is designed for the preparation of 2 dimensional (2D) barcode enabled forms. It is not a substitute for Pub. 1098, Part I, Annual Requirements and Specifications for the Development and Use of Substitutes, Scannable, and Reproduced Tax Forms. The 2D barcode specifications are fully compliant with "Tax Forms Processing, 2D Bar Coding Standards, Revision 2010v1, dated October 31, 2010," a standard issued by the Federation of Tax Administration (FTA) and accepted by the National Association of Computerized Tax Preparers (NACTP). The following requirements and specifications are used to create 2D barcodes and outlines the order and type of data expected in the various 2D barcodes.

For 2018, the Franchise Tax Board (FTB) will accept 2D barcodes for the following nine forms:

- Form 540,California Resident Income Tax Return
- Form 540 2EZ, California Resident Income Tax Return
- Form FTB 3514, California Earned Income Tax Credit
- Form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries
- Schedule CA (540),California Adjustments-Residents
- Schedule D (540),California Capital Gain or Loss Adjustment
- Schedule P (540), Alternative Minimum Tax and Credit Limitations
- Schedule W-2, Wage and Tax Statement
- Schedule X, California Explanation of Amended Return Changes

Computerized Tax Processors (CTPs) must ensure that printed data on the tax forms and encoded data in the 2D barcode are an exact match.

Who Must Get Approval for 2D Barcode Tax Forms

Any company that develops and uses 2D barcode tax forms must get approval from the FTB if it develops:

- 2D barcode tax forms using its own tax software programs.
- Tax software programs to be used with 2D barcode tax forms developed by another company.

The company must get forms approval from the FTB annually, **before** it releases or distributes 2D barcode tax forms 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 2D barcode tax forms. However, they should verify that your 2D barcode 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 2D barcode tax forms.
- Software providers who sell the products of tax software developers who design 2D barcode tax forms.

How Does the 2D Barcode Forms Approval Process Work?

Submit all 2D barcode 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 FILE Message Requirements"** , **"How Does the Forms Approval Process Work?", "Electronic Forms Review Process"** and **"Submitting Forms to FTB for Approval"** in Part 1 of the Pub 1098 for more information.

Do **not** submit 2D Barcode forms for review until the FTB posts the 2D Barcode Test Specifications on the CTP Restricted Directory. Doing so will increase delays in the review process. Before a company submits any 2D barcode form to FTB for approval, we recommend a complete review of Pub. 1098, Parts I and II.

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 2D barcode tax forms. The information and instructions that you provide should clearly inform your customers and clients about:

- The importance of printing a new tax return after making changes. Any information written onto the tax form, but not in the barcode, may not be processed accurately.
- 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.

Preparer Requirements

For those tax returns prepared by someone other than the taxpayer, the identifying fields for preparer name, phone, and PTIN/FEIN are mandatory. The tax professional software must ensure that paid preparer information has been entered prior to printing.

Print Requirements

PrintScaling = None   Duplex = Simplex.

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. 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. Setting the Duplex property to Simplex will override local settings and force the documents to be printed single sided. Simplex printing is a requirement for 2D barcode tax returns. Include this setting in all instructions to the user for printing a tax return.

Submitting 2D Barcode Forms to the FTB for Approval

FTB only approves the appearance of the printed substitute forms and the 2D barcode readability. We do not certify the logic of specific software, or the calculation of formulas entered on any forms. Nor do we approve specific equipment or the process used in producing the substitute and 2D barcode tax forms, but do require that the substitute and 2D barcode tax forms meet the FTB's standards.

For 2D Barcode Test Specifications, please refer to the CTP Restricted Directory, **"2D Barcode Test Specifications."**

All forms are required to have a Document ID, CTP ID, and anchor marks. These items must be placed in accordance with FTB's exact positioning requirements for that form (refer to Pub. 1098, Part I). Each form must contain the exact number of tax data fields, taxpayer ID fields, line items, and keying symbols as the official FTB form.

In the event that a 2D barcode is unreadable, the exact positioning will allow software to capture and "read" the data.

FTB will validate content in the 2D barcode to information printed on the tax form. For example:

On a married/RDP filing joint tax return, if the spouse/RDP name is reflected on the tax return but not present in the 2D barcode, it will be considered a fatal error and will be rejected.

Submission

We will continue to accept electronic or paper for 2D barcode test package submissions as follows:

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 important**.
3. Sample pages should not be double sided. Do not submit any blank forms.
4. Use the **"2D Barcode Test Specifications"** located on the CTP Restricted Directory for how to complete the test samples.
   - Original sample documents are required.
5. For electronic review process, send forms via SWIFT.
   - Select the "ToFTB" folder
   - Click "Upload"
6. 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

The FTB highly recommends that you use a courier, freight, or UPS service when you submit your forms for paper review. This will help ensure that the Filing Methods 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 the FTB's PO Box address under **"How to Contact the FTB Regarding 2D Barcode Forms."** Choosing to use USPS as method for submitting packages may delay the review of your package.

- Submit two original samples of each test specifications of each form. The samples must be generated from your tax engine and meet the requirements of the test specifications provided using the Publication 1098, Part II Supplemental, "Test Specifications."

In most cases, FTB will complete the first review of your 2D barcode form(s) within ten business days of receipt.

Resubmission (Second review for approval)

Electronic Resubmmision

When resubmitting a 2D barcode form, be sure to increment the Software Developer Version if there is a change to the 2D barcode programming. See **"Header Fields Definitions"** for more information. 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. Send all associated forms in the package, including the corrected form, via SWIFT within 3 business days.

- Select the "ToFTB" folder
- Click "Upload"

Paper Resubmission

When resubmitting a 2D barcode form, be sure to increment the Software Developer Version if there is a change to the 2D barcode programming. See **"Header Fields Definitions"** for more information. To avoid delays in any second review process, follow these instructions:

1. Make all corrections identified at first review.

2. Include a cover letter with your resubmitted review package, including all associated forms in the 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.

3. 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).

4. You must resubmit 2 hard copies of each test sample for us to review. We highly recommend you send your resubmission by courier, freight, or UPS to the address shown on this page within 3 business days.

In most cases, we will complete the review of your resubmission within three business days of receipt.

Benefits of Following the Guidelines for the Development of 2D Barcode

- The FTB will be able to complete its review and respond quickly (normally 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 of 2D Barcode

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 of 2D Barcode,"** 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 on **ftb.ca.gov**, stating that the software company did not follow the **"Guidelines for the Development of 2D Barcode."** 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 2D Barcode Forms

For questions about the 2D Barcode Forms or Substitute Forms Program, contact your assigned account agent or send email to **substituteforms@ftb.ca.gov**.

To mail correspondence regarding 2D barcode 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

General 2D Specifications

Encode type	Standard PDF417	The 2D encode type is Standard PDF417.
Error Correction Level	4	The error correction level in the current market-provided DLL is set to level 4.
Pixel shaving	ON	Pixel shaving improves read rates.
Resolution	600 dpi	Dots per inch is 600.
Code word count	Variable	
Encryption	None	
Module-Aspect Ratio	3:1	The Y/X element ratio is 3.
Data Rows	Variable	
Data Columns	24	
X-module Dimension	15 mils Max	The X dimension width is a maximum of 15.0 Mils.
Reserved space	1.15" x 7.43" (h x w)	The height of the barcode will vary according to the amount of information contained in the barcode. The size of the barcode cannot be greater than .95" high x 6.0" wide.
Data Rows	Variable	
Character Count per barcode	1400 Max	
Field Delimiter	Carriage Return	Each field will be separated by a carriage return.
End of File Delimiter	"*EOD*"	
Location of Barcode(s)	In the reserved areas indicated in the Record Layouts, on each form.	Do not print the box around the barcode.
Dollar Amounts	Round all figures to whole dollars, no commas	
Alpha Characters	Upper Case only	
Negative Amounts	Use minus sign only	
Unused Data	No Zero fill	

Header Fields Definitions

Line	Definition	Values
Header Version Number	NACTP standard	Currently set at T1
CTP ID	California CTP identification indicator	Numeric
Tax Year	Calendar Tax Year	2018
Form Type	Each barcode has a 3 to 6 character unique identifier	See **"Barcode Summary"**
Software Developer Version	Increment indicator when changes are made to barcode content only	001. Increment plus 1 for every subsequent barcode change
FTB Specification Version	California barcode specification version	001, FOR FTB USE ONLY. FTB will inform you if a new version is required.

How to Use the Software Developer Version Control

FTB requires software developers begin with the indicator set at 001. This version is the first submission to FTB for approval.

For example:

If FTB disapproves a 2D barcode form due to a programming error in the barcode, then the next submission is version 002. If approved, then version 002 is valid for production. If FTB disapproves a 2D barcode form due to a formatting issue only (and no changes are made to the barcode programming), then the version number would not change upon resubmission.

According to the Tax Forms Processing 2-D Bar Coding Standards, software developers must inform FTB of any software version control changes made after the approval issued at testing.

For example:

Your software version 002 is approved during forms testing.

If changes were made to the barcode content in production, then the software version must increment to 003 and you must notify the Substitute Forms Desk of this change to ensure your software version is valid for production.

Notify your assigned account manager of any software version changes or send email to **substituteforms@ftb.ca.gov.**

Barcode Summary

The <u>nine</u> 2018 PIT return forms will be encoded in the following <u>twelve</u> 2D barcodes.

Barcode	Description	Fields designate in this barcode	Sample Header Fields	Description of Header Fields
1	Form 540 Barcode 1	From "Amended Check Box" to Line 97 "Tax Due"	T1 613 2018 310-01	Header Version CTP ID Tax Year Form type Survey code
2	Form 540 Barcode 2	From Line 400 "California Seniors Special Fund" to "Overflow Dependents information"	T1 613 2018 310-02	Header Version CTP ID Tax Year Form type Survey code
3	Form 540 2EZ	All fields	T1 613 2018 311	Header Version CTP ID Tax Year Form type Survey code
4	Form 3514	All fields	T1 613 2018 846	Header Version CTP ID Tax Year Form type
5	Form 5805	All fields	T1 613 2018 767	Header Version CTP ID Tax Year Form type
6	Schedule CA (540) Barcode 1	From Entity "TP first name" to Line 37c "Total"	T1 613 2018 773-01	Header Version CTP ID Tax Year Form type
7	Schedule CA (540) Barcode 2	From Line 1 "Medical and dental expenses" to Line 30 "Larger of California Itemized Deductions or Standard Deduction"	T1 613 2018 773-02	Header Version CTP ID Tax Year Form type
8	Schedule D (540) Barcode 1	From Entity "TP first name" to "Line 1oe "Gain"	T1 613 2018 776-01	Header Version CTP ID Tax Year Form type
9	Schedule D (540) Barcode 2	From Line 1pa "Description of Property" to Line 12b "Capital Gain Addition"	T1 613 2018 776-02	Header Version CTP ID Tax Year Form type

Barcode Summary

The <u>nine</u> 2018 PIT return forms will be encoded in the following <u>twelve</u> 2D barcodes.

10	Schedule P (540)	All fields	T1 613 2018 797	Header Version CTP ID Tax Year Form type
11	Schedule W-2*	All fields	T1 613 2018 804-01	Header Version CTP ID Tax Year Form Type
12	Schedule X	All fields	T1 613 2018 853	Header Version CTP ID Tax Year Form Type

*Schedule W-2 is the only barcode that FTB accepts multiple occurrences. For example:
- First Schedule W-2 (contains 2 employment records) is Form Type 804-01.
- Second Schedule W-2 (contains another 2 employment records) is Form Type 804-02.
- Third Schedule W-2 (contains another employment record) is Form Type 804-03.

Tax Practitioner Tips for Computer-Preparing, Assembling, and Mailing Substitute Form 540 and Form 540 2EZ with 2D Barcodes

Item/Activity	Substitute Form 540 2EZ with 2D Barcodes	Substitute Form 540 with 2D Barcodes
Monetary Amounts (Taxpayer's Tax Data)	Monetary amounts in the conventional area of the form may include decimal points or a vertical rule (penny line).	Same as Form 540 2EZ.
Paper Filing Survey Code	A menu of codes, approximately six reasons will be available to the taxpayers to choose. The selected reason code will print on the tax return, one character numeric field in footer, under the right "L" bracket.	Same as Form 540 2EZ.
Line 43 and Line 44	Not applicable.	Credit acronym, code, and amount will print on the applicable line(s) on Form 540, Side 2. See Pub. 1098, Part I, Credit Names, Acronyms, and Code Number List.
Direct Deposit of Refund (DDR)	DDR consists of three fields for two separate accounts: 1) DDR routing number (Must be 9 positions. The first two positions must be 01 through 12 or 21 through 32). 2) DDR account number. 3) DDR account type. You must complete **all fields** for each DDR options you select. **Otherwise, leave all fields blank.**	Same as Form 540 2EZ.
Making Corrections*	**Do not** make hand written corrections on the tax return. **Do not** modify the name(s), address, or tax data information. If there is an error, print a new tax return.	Same as Form 540 2EZ.
Submit Original Tax Returns*	**Submit original (hardcopy) tax returns. Do not** submit a photocopy. Tax returns should be single-sided, not two-sided.	Same as Form 540 2EZ.
2D Barcodes	2D barcodes print on Form 540 2EZ, Side 2.	2D barcodes print on Form 540, Side 3.
Attaching Wage Statements	California Schedule W-2, Wage and Tax Statement – If your software doesn't populate this form, you must attach "state" copy of Form(s) W-2, W-2G, and 1099 showing CA tax withheld to it. **Attach Schedule W-2 directly behind Side 4 of Form 540 2EZ.**	Same as Form 540 2EZ with these exceptions: Attach any Form(s) 592-B and 593 showing CA tax withheld to Schedule W-2. Attach Schedule W-2 directly behind Side 5.
Attaching California Supporting Forms and Federal Forms	**Never** attach the federal tax return. Form 540 2EZ may require attachments. Include California supporting forms and schedules behind Schedule W-2.	Form 540 may require attachments. Include California supporting forms and schedules behind Schedule W-2, and follow with federal forms and schedules.
	Enclose check or money order with the tax return. **Do not staple check or money order to tax return.** Make all payments in U.S. dollars and drawn against a U.S. financial institution. Clients should use black or blue ink to complete their check or money order.	Same as Form 540 2EZ.
Assembling Tax Return	No assembly.	Assemble tax return according to assembly guidelines under **"2D Barcode Assembly Guidelines." Do not** staple the tax return. Leave loose.
Where to Mail the Tax Return	REFUND OR NO AMOUNT DUE: FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0001 AMOUNT YOU OWE: FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0001	Same as Form 540 2EZ.

2D Barcode Forms Assembly Guidelines

Important: Tax preparation software that produces 2D barcode tax returns will print a Subsitute Form 540 with the barcodes printed on Form 540, Side 3.

Assemble the tax return in the order listed below:
FTB Form 540, Sides 1 through 5
California Schedule W-2
Supporting California forms and schedules
Federal tax return when required

Note: The "SCANBAND" on FTB Form 540, Side 1 must contain tax data.

Enclose, but **do not** staple check or money order. **Do not** attach any withholding forms here. See Schedule W-2, Wage and Tax Statement.

Form 540 2D 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	Amended Check Box	N	1	1 = Amended 0 = Leave Blank	Follow Scannable format Printing instructions
8	Entity	Account Period Ending	A	3	APE	
9	Entity	Fiscal Year Ending	N	6	MMYYYY	Scannable Format
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 2D 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	C = SP/RDP deceased D = Taxpayer's deceased E = IRC 965 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 widow(er)	Print: Check mark

Form 540 2D 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	If more than 3 dependents leave blank. Print dependent 3 on attached statement.	
58	10	3Dependent Last Name	A	17	If more than 3 dependents leave blank. Print dependent 3 on attached statement.	
59	10	3Dependent SSN	N	9	If more than 3 dependents leave blank. Print dependent 3 on attached statement.	
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". Print dependent 3 on attached statement.
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		

Form 540 2D 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
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		
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		

Form 540 2D 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
92	63	Other Taxes and Credit Recapture Write In	AN	50	Special Characters: space FTB 3540 FTB 3554 FTB 3805P FTB 3805Z FTB 3807 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
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 and Related Dementia Voluntary Tax Contribution 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	441	Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	N	15		
32	442	National Alliance on Mental Illness California Voluntary Tax Contribution Fund	N	15		
33	443	Schools Not Prisons Voluntary Tax Contribution Fund	N	15		
34	110	Total Contributions	N	15		
35	111	Amount You Owe	N	15		
36	113	FTB 5805 Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
37	113	FTB 5805F Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
38	113	Underpayment of Estimated Tax	N	15		
39	115	Refund or No Amount Due	N	15		
40		1Routing Number	N	9		
41		1Checking Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
42		1Savings Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
43		1Account Number	AN	17		
44	116	1Direct Deposit Amount	N	15		
45		2Routing Number	N	9		
46		2Checking Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
47		2Savings Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
48		2Account Number	AN	17		
49	117	2Direct Deposit Amount	N	15		
50		Email address	AN	75	Allow blanks Special chars: Allow All	
51		Preferred Phone Number	N	14	Special chars: space - ( )	
52		Paid Preparer's Signature	X	1	Upper X = Yes – Paid preparer completed return.	Print: Leave blank

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		PTIN	AN	9		
54		Firm's FEIN	N	9		
55		Yes – Discuss Return Check Box	X	1	Uppder X = marked check box Blank = unmarked check box	Print: Check mark
56		No – Discuss Return Check Box	X	1	Uppder X = marked check box Blank = unmarked check box	Print: Check mark
57		4Dependent First Name	A	11		Do Not Print
58		4Dependent Last name	A	17		Do Not Print
59		4Dependent SSN	N	9		Do Not Print
60		4Dependent Relationship	A	12		Do Not Print
61		5Dependent First Name	A	11		Do Not Print
62		5Dependent Last name	A	17		Do Not Print
63		5Dependent SSN	N	9		Do Not Print
64		5Dependent Relationship	A	12		Do Not Print
65		6Dependent First Name	A	11		Do Not Print
66		6Dependent Last name	A	17		Do Not Print
67		6Dependent SSN	N	9		Do Not Print
68		6Dependent Relationship	A	12		Do Not Print
69		7Dependent First Name	A	11		Do Not Print
70		7Dependent Last name	A	17		Do Not Print
71		7Dependent SSN	N	9		Do Not Print
72		7Dependent Relationship	A	12		Do Not Print
73		8Dependent First Name	A	11		Do Not Print
74		8Dependent Last name	A	17		Do Not Print
75		8Dependent SSN	N	9		Do Not Print
76		8Dependent Relationship	A	12		Do Not Print
77		9Dependent First Name	A	11		Do Not Print
78		9Dependent Last name	A	17		Do Not Print
79		9Dependent SSN	N	9		Do Not Print
80		9Dependent Relationship	A	12		Do Not Print
81		10Dependent First Name	A	11		Do Not Print
82		10Dependent Last name	A	17		Do Not Print
83		10Dependent SSN	N	9		Do Not Print
84		10Dependent Relationship	A	12		Do Not Print
85		11Dependent 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
86		11Dependent Last name	A	17		Do Not Print
87		11Dependent SSN	N	9		Do Not Print
88		11Dependent Relationship	A	12		Do Not Print
89		12Dependent First Name	A	11		Do Not Print
90		12Dependent Last name	A	17		Do Not Print
91		12Dependent SSN	N	9		Do Not Print
92		12Dependent Relationship	A	12		Do Not Print
93		13Dependent First Name	A	11		Do Not Print
94		13Dependent Last name	A	17		Do Not Print
95		13Dependent SSN	N	9		Do Not Print
96		13Dependent Relationship	A	12		Do Not Print
97		14Dependent First Name	A	11		Do Not Print
98		14Dependent Last name	A	17		Do Not Print
99		14Dependent SSN	N	9		Do Not Print
100		14Dependent Relationship	A	12		Do Not Print
101		15Dependent First Name	A	11		Do Not Print
102		15Dependent Last name	A	17		Do Not Print
103		15Dependent SSN	N	9		Do Not Print
104		15Dependent Relationship	A	12		Do Not Print
105		16Dependent First Name	A	11		Do Not Print
106		16Dependent Last name	A	17		Do Not Print
107		16Dependent SSN	N	9		Do Not Print
108		16Dependent Relationship	A	12		Do Not Print
109		17Dependent First Name	A	11		Do Not Print
110		17Dependent Last name	A	17		Do Not Print
111		17Dependent SSN	N	9		Do Not Print
112		17Dependent Relationship	A	12		Do Not Print
113		18Dependent First Name	A	11		Do Not Print
114		18Dependent Last name	A	17		Do Not Print
115		18Dependent SSN	N	9		Do Not Print
116		18Dependent Relationship	A	12		Do Not Print
117		19Dependent First Name	A	11		Do Not Print
118		19Dependent Last name	A	17		Do Not Print
119		19Dependent SSN	N	9		Do Not Print
120		19Dependent Relationship	A	12		Do Not Print
121		END OF FILE	AN	5	*EOD*	

Form 540 Record Substitute Mapped Form

TAXABLE YEAR

2018 California Resident Income Tax Return

FORM

540

7-40

Date of Birth

Your DOB (mm/dd/yyyy)

●

Spouse's/RDP's DOB (mm/dd/yyyy)

●

Prior Name

Your prior name (see instructions)

●

Spouse's/RDP's prior name (see instructions)

●

If your California filing status is different from your federal filing status, check the box here . . . .

Filing Status

1 ☐ Single **41**

2 ☐ Married/RDP filing jointly. See inst.

3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

4 ☐ Head of household (with qualifying person). See instructions.

5 ☐ Qualifying widow(er). Enter year spouse/RDP died

See instructions.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst . . . . ● **6** ☐ **42**

▶ For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions. . ⊙ **7** **43** X $118 = ⊙ $ **44**

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . ⊙ **8** **45** X $118 = ⊙ $ **46**

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . ● **9** **47** X $118 = ⊙ $ **48**

Exemptions

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name	⊙ **49**	⊙ **53**	⊙ **57**
Last Name	⊙ **50**	⊙ **54**	⊙ **58**
SSN	● **51**	● **55**	● **59**
Dependent's relationship to you	⊙ **52**	⊙ **56**	⊙ **60**

Total dependent exemptions . . . . ● **10** **61** X $367 = ⊙ $ **62**

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32. . . . . ⊙ **11** $ **63**

613 3101184

Form 540 2018 **Side 1**

Form 540 Record Substitute Mapped Form

Your name: |_____| Your SSN or ITIN: |___ - ___ - ___|

Taxable Income

12 State wages from your Form(s) W-2, box 16 . . . . ● **12** `64` . 00

13 Enter federal adjusted gross income from Form 1040, line 7 . . . . ◉ **13** `65` . 00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B . . . . ● **14** `66` . 00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions . . . . **15** . 00

16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C . . . . ● **16** `67` . 00

17 California adjusted gross income. Combine line 15 and line 16 . . . . ● **17** `68` . 00

18 Enter the **larger** of {
Your California **itemized deductions** from Schedule CA (540), Part II, line 30; **OR**
Your California **standard deduction** shown below for your filing status:
• Single or Married/RDP filing separately $4,401
• Married/RDP filing jointly, Head of household, or Qualifying widow(er) $8,802
If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions . . } ● **18** `69` . 00

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- . . . . `70` . . . . ◉ **19** `71` . 00

Tax

31 Tax. Check the box if from: ☐ Tax Table   ☐ Tax Rate Schedule
● `72` FTB 3800   ● `73` FTB 3803 . . . . ● **31** `74` . 00

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than $194,504,
see instructions . . . . ◉ **32** `75` . 00

33 Subtract line 32 from line 31. If less than zero, enter -0- . . . . ◉ **33** `76` . 00

34 Tax. See instructions. Check the box if from: ● `77` Schedule G-1   ● `78` FTB 5870A . . . . ● **34** `79` . 00

35 Add line 33 and line 34 . . . . ◉ **35** `80` . 00

Special Credits

40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions . . . . ● **40** `81` . 00

43 Enter credit name |_____| code ● `82` and amount . . . . ● **43** `83` . 00

44 Enter credit name |_____| code ● `84` and amount . . . . ● **44** `85` . 00

45 To claim more than two credits, see instructions. Attach Schedule P (540) . . . . ● **45** `86` . 00

46 Nonrefundable renter's credit. See instructions . . . . ● **46** `87` . 00

47 Add line 40 through line 46. These are your total credits . . . . ◉ **47** `88` . 00

48 Subtract line 47 from line 35. If less than zero, enter -0- . . . . ◉ **48** `89` . 00

Other Taxes

61 Alternative minimum tax. Attach Schedule P (540) . . . . ● **61** `90` . 00

62 Mental Health Services Tax. See instructions . . . . ● **62** `91` . 00

63 Other taxes and credit recapture. See instructions . . . . `92` ● **63** `93` . 00

64 Add line 48, line 61, line 62, and line 63. This is your total tax . . . . ● **64** `94` . 00

Form 540 Record Substitute Mapped Form

Your name: | | Your SSN or ITIN: | —   — |

Payments	71	California income tax withheld. See instructions . . . . ● 71	95 . 00
	72	2018 CA estimated tax and other payments. See instructions . . . . ● 72	96 . 00
	73	Withholding (Form 592-B and/or 593). See instructions . . . . ● 73	97 . 00
	74	Excess SDI (or VPDI) withheld. See instructions . . . . ● 74	98 . 00
	75	Earned Income Tax Credit (EITC) . . . . ● 75	99 . 00
	76	Add lines 71 through 75. These are your total payments. See instructions . . . . [100] . . . . . ⊙ 76	101 . 00

Use Tax	91	**Use Tax.** Do not leave blank. See instructions . . . . ● 91	102 . 00

If line 91 is zero, check if: ☐ No use tax is owed.

☐ You paid your use tax obligation directly to CDTFA.

Overpaid Tax/Tax Due	92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76 . . . . ⊙ 92	103 . 00
	93	**Use Tax balance**. If line 91 is more than line 76, subtract line 76 from line 91 . . . . ⊙ 93	104 . 00
	94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92 . . . . ⊙ 94	105 . 00
	95	Amount of line 94 you want applied to your **2019** estimated tax . . . . ● 95	106 . 00
	96	Overpaid tax available this year. Subtract line 95 from line 94 . . . . ● 96	107 . 00
	97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64 . . . . ⊙ 97	108 . 00

		Code	Amount
Contributions	California Seniors Special Fund. See instructions . . . . ● 400		7 . 00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund . . . . ● 401		8 . 00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program . . . . ● 403		9 . 00

This space reserved for 2D barcode

This space reserved for 2D barcode

613   3103184   Form 540 2018 **Side 3**

Form 540 Record Substitute Mapped Form

Your name: | | | | | | | | | | | | | | | | | | | Your SSN or ITIN: | | | | — | | — | | | | |

Contributions

	Code	Amount
California Breast Cancer Research Voluntary Tax Contribution Fund . . . . ● 405		10 .00
California Firefighters' Memorial Fund . . . . ● 406		11 .00
Emergency Food for Families Voluntary Tax Contribution Fund . . . . ● 407		12 .00
California Peace Officer Memorial Foundation Fund. . . . . ● 408		13 .00
California Sea Otter Fund . . . . ● 410		14 .00
California Cancer Research Voluntary Tax Contribution Fund. . . . . ● 413		15 .00
School Supplies for Homeless Children Fund . . . . ● 422		16 .00
State Parks Protection Fund/Parks Pass Purchase. . . . . ● 423		17 .00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund . . . . ● 424		18 .00
Keep Arts in Schools Voluntary Tax Contribution Fund . . . . ● 425		19 .00
State Children's Trust Fund for the Prevention of Child Abuse . . . . ● 430		20 .00
Prevention of Animal Homelessness and Cruelty Fund . . . . ● 431		21 .00
Revive the Salton Sea Fund . . . . ● 432		22 .00
California Domestic Violence Victims Fund . . . . ● 433		23 .00
Special Olympics Fund. . . . . ● 434		24 .00
Type 1 Diabetes Research Fund . . . . ● 435		25 .00
California YMCA Youth and Government Voluntary Tax Contribution Fund . . . . ● 436		26 .00
Habitat for Humanity Voluntary Tax Contribution Fund . . . . ● 437		27 .00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund . . . . ● 438		28 .00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . . . ● 439		29 .00
Rape Backlog Kit Voluntary Tax Contribution Fund . . . . ● 440		33 .00
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund . . . . ● 441		34 .00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund. . . . . ● 442		32 .00
Schools Not Prisons Voluntary Tax Contribution Fund. . . . . ● 443		33 .00
110 Add code 400 through code 443. This is your total contribution . . . . ● 110		34 .00

Form 540 Record Substitute Mapped Form

Your name: [   ]   Your SSN or ITIN: [-   -   ]

Amount You Owe

111 AMOUNT YOU OWE. If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**

Mail to: **FRANCHISE TAX BOARD**
PO BOX 942867
SACRAMENTO CA 94267-0001 . . . . ● 111 [, **35** ,   ] .00

Pay online – Go to **ftb.ca.gov/pay** for more information.

Interest and Penalties

112 Interest, late return penalties, and late payment penalties . . . . 112 [   ] .00

113 Underpayment of estimated tax. Check the box: ● [**36**] FTB 5805 attached ● [**37**] FTB 5805F attached ● 113 [**38**] .00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . 114 [   ] .00

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.

Mail to: **FRANCHISE TAX BOARD**
PO BOX 942840
SACRAMENTO CA 94240-0001 . . . . ● 115 [, **39** ,   ] .00

Refund and Direct Deposit

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions.
Have you verified the routing and account numbers? Use whole dollars only.
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type
● Routing number | [**41**] Checking | ● Account number | ● **116** Direct deposit amount
[**40**] | [**42**] Savings | [**43**] | [, **44** ,   ] .00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type
● Routing number | [**46**] Checking | ● Account number | ● **117** Direct deposit amount
[**45**] | [**47**] Savings | [**48**] | [, **49** ,   ] .00

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

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711. 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. [**50**]   ● Preferred phone number ( ) [**51**] -

Paid preparer's signature **(declaration of preparer is based on all information of which preparer has any knowledge)** [**52**]

Firm's name (or yours, if self-employed) [   ]   ● PTIN [**53**]

Firm's address [   ]   ● Firm's FEIN [- **54**]

Do you want to allow another person to discuss this tax return with us? See instructions. . . ● [**55**] Yes ● [**56**] No

Print Third Party Designee's Name [   ]   Telephone Number ( )

613   3105184   Form 540 2018 **Side 5**

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, "3103184" (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 8 4   X

Form 540 2EZ Specifications

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	AN	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	311	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for every every change to barcode.	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7	Entity	Amended Tax Return	X	1	1= Amended 0= Leave Blank	Follow scannable format printing instructions
8	Entity	Taxpayer's SSN or ITIN (mandatory)	N	9		
9	Entity	If Joint or Separate Tax Return, Spouse's/RDP's SSN (or ITIN) (mandatory)	N	9		
10	Entity	Principal Business Activity Code (PBA) Code	N	6	If the code is less than 6 characters LJ and do not populate with zeros.	Scannable Format
11	Entity	Taxpayer's First Name (mandatory)	A	11		Scannable Format
12	Entity	Taxpayer's Middle Initial	A	1		Scannable Format
13	Entity	Taxpayer's Last Name (mandatory)	A	35	Special characters: space	Scannable Format
14	Entity	Suffix	A	4		Scannable Format
15	Entity	Taxpayer's Date of Death – If deceased, must enter Date of Death, otherwise, leave blank	N	10	MM-DD-YYYY	Scannable Format
16	Entity	If Joint Tax Return, Spouse's/RDP's First Name (mandatory)	A	11		Scannable Format
17	Entity	If Joint Tax Return, Spouse's/RDP's Middle Initial	A	1		Scannable Format
18	Entity	If Joint Tax Return, Spouse's/RDP's Last Name (mandatory)	A	35	Special characters: space	Scannable Format
19	Entity	Suffix	A	4		Scannable Format
20	Entity	Spouse's Date of Death – If deceased, must enter Date of Death, otherwise, leave blank	N	10	MM-DD-YYYY	Scannable Format
21	Entity	Additional Information – for In-Care-Of Name or Supplemental Address Information	AN	35	Special chars: space /	Scannable Format
22	Entity	Executor/Guardian	AN	35	Special chars: space/ –	Scannable Format
23	Entity	Street Address/PO Box (mandatory)	AN	35	Special chars: space/ –	Scannable Format
24	Entity	APT, STE, SP, RM, FL, BLDG & UN Number or Letter	AN	5	No symbols	Scannable Format
25	Entity	Private mailbox (PMB) Number or Letter	AN	6	Alphanumeric, LJ	Scannable Format

Form 540 2EZ Specifications

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
26	Entity	ARRP Area	AN	5	D = Taxpayer deceased C = Spouse/RDP deceased E=IRC 965 O = Outside the USA U = Military 9 = Disaster	Scannable Format
27	Entity	City (Mandatory)	AN	17	Include U.S. or Foreign city Special chars: space -	Scannable Format
28	Entity	State	A	2	Use Standard Abbreviations in Pub. 1098, Part I. If foreign address, leave blank.	Scannable Format
29	Entity	ZIP Code	N	10	Special Characters: space –, If foreign address, leave blank.	Scannable Format
30	Entity	If Foreign Country Name	AN	19	Special chars: space. 2-character Country Abbreviation may be used.	Scannable Format
31	Entity	If Foreign Province/State/Country	AN	17	Special chars: –	Scannable Format
32	Entity	If Foreign Postal Code	AN	16	Special chars: –	Scannable Format
33	Entity	Taxpayer's Date of Birth	N	10	MM-DD-YYYY	Scannable Format
34	Entity	If Joint or Separate Tax Return, Spouse's/RDP's Date of Birth	N	10	MM-DD-YYYY	Scannable Format
35	Entity	Taxpayer's Prior Name (if applicable)	A	17	Last Name only, or leave blank.	Scannable Format
36	Entity	If Joint Tax Return, Spouse's/RDP's Prior Name (if applicable)	A	17	Last Name only, or leave blank.	Scannable Format
37	1,2,4,5	Filing Status:	N	1	1 = Single 2 = Married/RDP filing jointly 4 = Head of household 5 = Qualifying widow(er)	Print: Check Mark
38	6	Claimed as Dependent Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check Mark
39	7	Senior No	N	1		
40	8	Number of Dependents Quantity	N	1		
41	8	1Dependent First Name	A	11		
42	8	1Dependent Last Name	A	17		
43	8	1Dependent SSN	AN	9		
44	8	1Dependent Relationship	A	26		

Form 540 2EZ Specifications

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
45	8	2Dependent First Name	A	11		
46	8	2Dependent Last Name	A	17		
47	8	2Dependent SSN	AN	9		
48	8	2Dependent Relationship	A	12		
49	8	3Dependent First Name	A	11		
50	8	3Dependent Last Name	A	17		
51	8	3Dependent SSN	AN	9		
52	8	3Dependent Relationship	A	12		
53	9	Wages	N	15		
54	10	Total Interest Income Form 1099-INT, Box 1	N	15		
55	11	Total dividend income Form 1099-DIV, Box 1a	N	15		
56	12	Taxable Amount	N	15		
57	13	Total capital gains distributions from mutual funds Form 1099-DIV, Box 2a	N	15		
58	16	Add lines 9-13	N	15		
59	17	Tax from 2EZ Table	N	15		
60	18	Senior Exemption	N	15		
61	19	Nonrefundable Renter's Credit	N	15		
62	21	Tax – Amount	N	15		
63	22	Total tax withheld, federal Form W-2, box 17 or Form 1099-R, box 12	N	15		
64	23	Earned Income Tax Credit (EITC). See instructions for FTB 3514	N	15		
65	24	Total payments. Add line 22 and line 23	N	15		
66	25	Use Tax – Amount	N	15		
67	26	Payments balance	N	15		
68	27	Use tax balance	N	15		
69	28	Overpaid tax	N	15		
70	29	Tax due	N	15		
71	400	California Seniors Special Fund amount	N	15		
72	401	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	N	15		
73	403	Rare and Endangered Species Preservation Voluntary Tax Contribution Program amount	N	15		
74	405	California Breast Cancer Research Fund Voluntary Tax Contribution amount	N	15		
75	406	California Firefighter's Memorial Fund amount	N	15		
76	407	Emergency Food for Families Voluntary Tax Contribution Fund amount	N	15		
77	408	California Peace Officer Memorial Foundation Fund amount	N	15		
78	410	California Sea Otter Fund amount	N	15		
79	413	California Cancer Research Voluntary Tax Contribution Fund amount	N	15		

Form 540 2EZ Specifications

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
80	422	School Supplies for Homeless Children Fund amount	N	15		
81	423	State Parks Protection Fund/Parks Pass Purchase amount	N	15		
82	424	Protect our Coast and Oceans Voluntary Tax Contribution Fund amount	N	15		
83	425	Keep Arts in Schools Voluntary Tax Contribution Fund amount	N	15		
84	430	State Children's Trust Fund for the Prevention of Child Abuse Fund amount	N	15		
85	431	Prevention of Animal Homelessness & Cruelty Fund amount	N	15		
86	432	Revive the Salton Sea Fund	N	15		
87	433	California Domestic Violence Victims Fund	N	15		
88	434	Special Olympics Fund	N	15		
89	435	Type 1 Diabetes Research Fund	N	15		
90	436	California YMCA and Government Voluntary Tax Contribution Fund	N	15		
91	437	Habitat for Humanity Voluntary Tax Contribution Fund	N	15		
92	438	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	N	15		
93	439	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	N	15		
94	440	Rape Backlog Kit Voluntary Tax Contribution Fund	N	15		
95	441	Organ and Tissue Donor Registry Voluntary Tax Contribution	N	15		
96	442	National Alliance on Mental Illness California Voluntary Tax Contribution Fund	N	15		
97	443	Schools Not Prisons Voluntary Tax Contribution Fund	N	15		
98	30	Total Contributions	N	15		
99	31	Amount You Owe	N	15		
100	32	Refund Amount	N	15		
101		1Routing Number	N	9		
102		1Checking Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check Mark
103		1Savings Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check Mark
104		1Account Number	AN	17		
105	33	1Direct Deposit Amount	N	6		

Form 540 2EZ Specifications

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
106		2Routing Number	N	9		
107		2Checking Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check Mark
108		2Savings Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check Mark
109		2Account Number	AN	17		
110	34	2Direct Deposit Amount	N	6		
111		Email Address	AN	75	Allow blanks Special chars: Allow All	
112		Preferred Phone Number	N	14	Special chars: space - ( )	
113		Paid Preparer Signature	X	1	Upper X = Yes-Paid preparer completed return	Print: Leave blank
114		PTIN	AN	9		
115		Firm's FEIN	N	9		
116		Yes-Discuss Return Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check Mark
117		No-Discuss Return Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check Mark
118		END OF FILE	AN	5	*EOD*	

Form 540 2EZ Record Layout

TAXABLE YEAR

2018   California Resident Income Tax Return

FORM

540 2EZ

7-36

If your California filing status is different from your federal filing status, check the box here . . . . □

Filing Status   Check the box for your filing status. See instructions.

Check only one.

37

1 □ Single

2 □ Married/RDP filing jointly (even if only one spouse/RDP had income)

4 □ Head of household. STOP! See instructions.

5 □ Qualifying widow(er). Enter year spouse/RDP died. [,   ,   ]

See instructions. [   ]

Exemptions

6 If another person can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if he or she chooses not to, you must see the instructions. . . . . ● **6**   38

7 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . . . ● **7**   39

8 **Dependents: (Do not include yourself or your spouse/RDP)** Enter number of dependents here. . . . ● **8**   40

	Dependent 1	Dependent 2	Dependent 3
First Name	⊙ 41	⊙ 45	⊙ 49
Last Name	⊙ 42	⊙ 46	⊙ 50
SSN	● 43	● 47	● 51
Dependent's relationship to you	⊙ 44	⊙ 48	⊙ 52

613   3111184   Form 540 2EZ 2018   **Side 1**

Form 540 2EZ Record Layout

Your name: |_____| Your SSN or ITIN: |____ _ __ _ ____|

Whole dollars only

Taxable Income and Credits

9 Total wages (federal Form W-2, box 16). See instructions. .... ● **9** | 53 |.00

10 Total interest income (Form 1099-INT, box 1). See instructions. .... ● **10** | 54 |.00

11 Total dividend income (Form 1099-DIV, box 1a). See instructions. .... ● **11** | 55 |.00

12 Total pension income |_____|. See instructions. Taxable amount. .... ● **12** | 56 |.00

13 Total capital gains distributions from mutual funds (Form 1099-DIV, box 2a). See instructions.. .... ● **13** | 57 |.00

Enclose, but do not staple, any payment.

16 Add line 9, line 10, line 11, line 12, and line 13. .... ● **16** | 58 |.00

17 Using the 2EZ Table for your filing status, enter the tax for the amount on line 16. **Caution:** If you checked the box on line 6, **STOP.** See instructions for completing the Dependent Tax Worksheet. .... ◉ **17** | 59 |.00

18 Senior exemption: See instructions. If you are 65 or older and entered 1 in the box on line 7, enter $118. If you entered 2 in the box on line 7, enter $236. .... ◉ **18** | 60 |.00

19 Nonrefundable renter's credit. See instructions. .... ● **19** | 61 |.00

20 **Credits.** Add line 18 and line 19. .... **20** | |.00

21 **Tax.** Subtract line 20 from line 17. If zero or less, enter -0-. .... ● **21** | 62 |.00

22 Total tax withheld (federal Form W-2, box 17 or Form 1099-R, box 12). .... ● **22** | 63 |.00

23 Earned Income Tax Credit (EITC). See instructions for FTB 3514. .... ● **23** | 64 |.00

24 **Total payments.** Add line 22 and line 23. .... ◉ **24** | 65 |.00

Use Tax

25 **Use tax.** Do not leave blank. See instructions. .... ● **25** | 66 |.00

If line 25 is zero, check if: |__| No use tax is owed.

|__| You paid your use tax obligation directly to CDTFA.

Overpaid Tax/ Tax Due.

26 Payments balance. If line 24 is more than line 25, subtract line 25 from line 24.. ◉ **26** | 67 |.00

27 **Use Tax balance.** If line 25 is more than line 24, subtract line 24 from line 25.. ◉ **27** | 68 |.00

28 Overpaid tax. If line 26 is more than line 21, subtract line 21 from line 26. ...... ● **28** | 69 |.00

29 Tax due. If line 26 is less than line 21, subtract line 26 from line 21. See instructions. .... ◉ **29** | 70 |.00

This space reserved for 2D barcode

Side 2 Form 540 2EZ 2018 613 3112184

Form 540 2EZ Record Layout

Your name: _____   Your SSN or ITIN: __ __ __ - __ __ - __ __ __ __

Voluntary Contributions

	Code	Amount	
California Seniors Special Fund. See instructions . . . . ● 400		71	.00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund. . . . . ● 401		72	.00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program. . . . . ● 403		73	.00
California Breast Cancer Research Voluntary Tax Contribution Fund. . . . . ● 405		74	.00
California Firefighters' Memorial Fund. . . . . ● 406		75	.00
Emergency Food for Families Voluntary Tax Contribution Fund. . . . . ● 407		76	.00
California Peace Officer Memorial Foundation Fund. . . . . ● 408		77	.00
California Sea Otter Fund. . . . . ● 410		78	.00
California Cancer Research Voluntary Tax Contribution Fund. . . . . ● 413		79	.00
School Supplies for Homeless Children Fund . . . . ● 422		80	.00
State Parks Protection Fund/Parks Pass Purchase . . . . ● 423		81	.00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund . . . . ● 424		82	.00
Keep Arts in Schools Voluntary Tax Contribution Fund. . . . . ● 425		83	.00
State Children's Trust Fund for the Prevention of Child Abuse. . . . . ● 430		84	.00
Prevention of Animal Homelessness and Cruelty Fund. . . . . ● 431		85	.00
Revive the Salton Sea Fund . . . . ● 432		86	.00
California Domestic Violence Victims Fund . . . . ● 433		87	.00
Special Olympics Fund. . . . . ● 434		88	.00
Type 1 Diabetes Research Fund. . . . . ● 435		89	.00
California YMCA Youth and Government Voluntary Tax Contribution Fund . . . . ● 436		90	.00
Habitat for Humanity Voluntary Tax Contribution Fund. . . . . ● 437		91	.00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund. . . . . ● 438		92	.00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund . . . . ● 439		93	.00
Rape Backlog Kit Voluntary Tax Contribution Fund. . . . . ● 440		94	.00
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund. . . . . ● 441		95	.00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund. . . . . ● 442		96	.00
Schools Not Prisons Voluntary Tax Contribution Fund. . . . . ● 443		97	.00
30 Add amounts in code 400 through code 443. These are your total contributions. . . . . ● 30		98	.00

613   3113184   Form 540 2EZ 2018 **Side 3**

Form 540 2EZ Record Layout

■

Your name: |_____| Your SSN or ITIN: |_____ - __ - _____|

Amount You Owe

31 AMOUNT YOU OWE. Add line 27, line 29, and line 30. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD**
PO BOX 942867
SACRAMENTO CA 94267-0001 . . . . ● 31 | 99 |.00

Pay online – Go to **ftb.ca.gov/pay** for more information.

Direct Deposit (Refund Only)

32 REFUND OR NO AMOUNT DUE. Subtract line 30 from line 28. See instructions.
Mail to: **FRANCHISE TAX BOARD**
PO BOX 942840
SACRAMENTO CA 94240-0001 . . . . ● 32 | 100 |.00

Fill in the information to authorize direct deposit of your refund into one or two accounts.
Do not attach a voided check or a deposit slip. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 32) is authorized for direct deposit into the account shown below:

● Routing number | 101 | ● Type | 102 | Checking ● Account number | 104 | ● **33** Direct deposit amount | 105 |.00
| 103 | Savings

The remaining amount of my refund (line 32) is authorized for direct deposit into the account shown below:

● Routing number | 106 | ● Type | 107 | Checking ● Account number | 109 | ● **34** Direct deposit amount | 110 |.00
| 108 | Savings

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711.
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this tax return is true, correct, and complete.

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

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. | 111 |
◉ Preferred phone number ( ) | 112 |

Paid preparer's signature **(declaration of preparer is based on all information of which preparer has any knowledge)** | 113 |

Firm's name (or yours, if self-employed)   ● PTIN | 114 |

Firm's address   ● Firm's FEIN | 115 |

Do you want to allow another person to discuss this tax return with us? See instructions. . . . ● | 116 | Yes | 117 | No

Print Third Party Designee's Name   Telephone Number ( )

Form 540 2EZ Barcode Placement Side 2 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
5-53	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, "3112184" (Side 2)
63	Survey ID	53	1	53	Paper Filing Survey Code Vendor specific print reason codes, numeric, 1","2", "3", "4", "5", "6", or blank

Form 540 2EZ Barcode Placement Side 2 Record Layout
Note: Record Layout is Reduced

2D BARCODE

6 1 3   3 1 1 2 1 8 4   X

Form FTB 3514 2D Specifications

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	846	
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		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Name	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer's Suffix	A	4		
11		Taxpayer's SSN	N	9		
12	1a	Yes – Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
13	1a	No – Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
14	1b	Yes – Has the Franchise Tax Board (FTB) previously disallowed your California EITC	X	1	Upper X-marked check box Blank = unmarked check box	Print: Check mark
15	1b	No- Has the Franchise Tax Board (FTB) previously disallowed your California EITC	X	1	Upper X-marked check box Blank = unmarked check box	Print: Check mark
16	2	Federal AGI	N	15	Special Characters: –	
17	3	Federal EIC	N	15		
18	4	Investment Income	N	15		
19	Child 1 – line 5	First Name	A	11		
20	Child 1 – line 6	Last Name	A	17		
21	Child 1 – line 7	SSN	N	9		
22	Child 1 – line 8	Date of Birth	N	8	MMDDYYYY	
23	Child 1 – line 9a	Yes – Was the child under age 24 at the end of 2018, a student, and younger than you Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
24	Child 1 – line 9a	No – Was the child under age 24 at the end of 2018, a student, and younger than you Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark

Form FTB 3514 2D Specifications

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
25	Child 1 – line 9b	Yes – Was the child permanently and totally disabled in 2018 Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
26	Child 1 – line 9b	No – Was the child permanently and totally disabled in 2018 Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
27	Child 1 – line 10	Child's relationship to you	A	12	Special Characters: space	
28	Child 1 – line 11	Number of days child lived with you in 2018	N	3		
29	Child 1 – line 12a	Child's physical address	AN	35	Special Characters: space / –	
30	Child 1 – line 12b	City	AN	17	Special Characters: space	
31	Child 1 – line 12c	State	A	2	Use Standard Abbreviations in Pub. 1098, Part I	
32	Child 1 – line 12d	ZIP Code	N	9		
33	Child 2 – line 5	First Name	A	11		
34	Child 2 – line 6	Last Name	A	17		
35	Child 2 – line 7	SSN	N	9		
36	Child 2 – line 8	Date of Birth	N	8	MMDDYYYY	
37	Child 2 – line 9a	Yes – Was the child under age 24 at the end of 2018, a student, and younger than you Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
38	Child 2 – line 9a	No – Was the child under age 24 at the end of 2018, a student, and younger than you Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
39	Child 2 – line 9b	Yes – Was the child permanently and totally disabled in 2018 Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
40	Child 2 – line 9b	No – Was the child permanently and totally disabled in 2018 Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
41	Child 2 – line 10	Child's relationship to you	A	12	Special Characters: space	
42	Child 2 – line 11	Number of days child lived with you in 2018	N	3		
43	Child 2 – line 12a	Child's physical address	AN	35	Special Characters: space / –	
44	Child 2 – line 12b	City	AN	17	Special Characters: space	

Form FTB 3514 2D Specifications

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
45	Child 2 – line 12c	State	A	2	Use Standard Abbreviations in Pub. 1098, Part I	
46	Child 2 – line 12d	ZIP Code	N	9		
47	Child 3 – line 5	First Name	A	11		
48	Child 3 – line 6	Last Name	A	17		
49	Child 3 – line 7	SSN	N	9		
50	Child 3 – line 8	Date of Birth	N	8	MMDDYYYY	
51	Child 3 – line 9a	Yes – Was the child under age 24 at the end of 2018, a student, and younger than you Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
52	Child 3 – line 9a	No – Was the child under age 24 at the end of 2018, a student, and younger than you Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
53	Child 3 – line 9b	Yes – Was the child permanently and totally disabled in 2018 Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
54	Child 3 – line 9b	No – Was the child permanently and totally disabled in 2018 Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
55	Child 3 – line 10	Child's relationship to you	A	12	Special Characters: space	
56	Child 3 – line 11	Number of days child lived with you in 2018	N	3		
57	Child 3 – line 12a	Child's physical address	AN	35	Special Characters: space / –	
58	Child 3 – line 12b	City	AN	17	Special Characters: space	
59	Child 3 – line 12c	State	A	2	Use Standard Abbreviations in Pub. 1098, Part I	
60	Child 3 – line 12d	ZIP Code	N	9		
61	13	Wages, salaries, tips, and other employee compensation	N	15		
62	14	IHSS payments	N	15		
63	15	Prison inmate wages and/or pension or an- nuity from a nonqualified deferred compensa- tion plan or a nongovernmental IRC Section 457 plan	N	15		
64	16	Subtract line 14 and line 15 from line 13	N	15		
65	17	Nontaxable combat pay	N	15		
66	18	Business income or loss	N	15		
67	18a	Business name	AN	35		

Form FTB 3514 2D Specifications

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
68	18b	Business address	AN	35	Special Characters: space / –	
69	18b	City, state and zip code	AN	70	Special Characters: space / –	
70	18c	Business license no	AN	20		
71	18d	SEIN	N	20		
72	18e	Business code	N	6		
73	19	California earned income	N	15		
74	20	California EITC	N	15		
75	21	CA Exemption Credit Percentage	AN	6	N.NNNN	
76	22	Nonresident or Part-Year Resident EITC	N	15		
77		END OF FILE	AN	5	*EOD*	

Form FTB 3514 Substitute Mapped Form

TAXABLE YEAR		FORM
2018 **California Earned Income Tax Credit**		**3514**

Attach to your California Form 540, Form 540 2EZ or Long or Short Form 540NR

Name(s) as shown on tax return

7-10

SSN

11

Before you begin:

If you claim the EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years.

Follow Step 1 through Step 7 in the instructions to determine if you meet the requirements, to complete this form, and to figure the amount of the credit.

If you are claiming the California Earned Income Tax Credit (EITC), you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California Form 540, Form 540 2EZ, or Long or Short Form 540NR.

Part I **Qualifying Information** See Specific Instructions.

1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? ..... ⊙ **12** Yes **13** No

b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? .... ⊙ **14** Yes **15** No

2 Federal AGI (federal Form 1040, line 7) .... ● 2 **16** .00

3 Federal EIC (federal Form 1040, line 17a) .... ● 3 **17** .00

Part II **Investment Income Information**

4 Investment Income. See instructions for Step 2 – Investment Income .... ● 4 **18** .00

Part III **Qualifying Child Information**

You must complete Part I and Part II before filling out Part III. **If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.**

Qualifying Child Information	**Child 1**	**Child 2**	**Child 3**
5 First name .... ⊙	19	33	47
6 Last name..................... ⊙	20	34	48
7 SSN .... ●	21	35	49
8 Date of birth (mm/dd/yyyy). If born after 1999 **and** the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10 .... ⊙	22	36	50
9 a Was the child under age 24 at the end of 2018, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions. .... ⊙	23 Yes 24 No	37 Yes 38 No	51 Yes 52 No
b Was the child permanently and totally disabled during any part of 2018? If yes, go to line 10. If no, stop here. The child is not a qualifying child. .... ⊙	25 Yes 26 No	39 Yes 40 No	53 Yes 54 No
10 Child's relationship to you. See instructions................. ⊙	27	41	55
11 Number of days child lived with you in California during 2018. Do not enter more than 365 days. See instructions................ ⊙	28	42	56

613   8461184   FTB 3514 2018 **Side 1**

Form FTB 3514 Substitute Mapped Form

	Child 1	Child 2	Child 3
12 a Child's physical address during 2018 (number, street, and apt. no./ste. no.). See instructions. . . .	⊙ **29**	⊙ **43**	⊙ **57**
b City.	⊙ **30**	⊙ **44**	⊙ **58**
c State.	⊙ **31**	⊙ **45**	⊙ **59**
d ZIP code.	⊙ **32**	⊙ **46**	⊙ **60**

Part IV California Earned Income

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions. . . . ● **13**   **61** .00

14 IHSS payments. See instructions. . . . . ⊙ **14**   **62** .00

15 Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions. . . . . ⊙ **15**   **63** .00

16 Subtract line 14 and line 15 from line 13. . . . . ● **16**   **64** .00

17 Nontaxable combat pay. See instructions. . . . . ⊙ **17**   **65** .00

18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions. . . . . ⊙ **18**   **66** .00

a Business name. . . . . ⊙ **67**

b Business address. . . . . ⊙ **68**

City, state, and zip code . . . . ⊙ **69**

c Business license number . . . . ⊙ **70**

d SEIN. . . . . ⊙ **71**

e Business code . . . . ⊙ **72**

19 California Earned Income. Add line 16, line 17, and line 18. . . . . ● **19**   **73** .00

Part V   California Earned Income Tax Credit   (Complete Step 6 in the instructions.)

20 California EITC. Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6.
This amount should also be entered on Form 540, line 75; or Form 540 2EZ, Line 23 . . . . ● **20**   **74** .00

Part VI Nonresident or Part-Year Resident California Earned Income Tax Credit

21 CA Exemption Credit Percentage from Form 540NR (Long or Short), line 38 . . . . . ⊙ **21**   **75**

22 Nonresident or Part-Year Resident EITC. Multiply line 20 by line 21.
This amount should also be entered on Form 540NR (Long or Short), line 85 . . . . ● **22**   **76** .00

This space reserved for 2D barcode

Form FTB 3514 Barcode Placement Side 2 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
5-53	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, "8462184" (Side 2)

Form FTB 3514 Barcode Placement Side 2 Record Layout
Note: Record Layout is Reduced

2D BARCODE

6 1 3   8 4 6 2 1 8 4

Form FTB 5805 2D Specifications

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	767	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for each 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		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer Suffix	A	4		
11		Taxpayer's SSN, ITIN, or FEIN	N	9		
12	1	Yes – Penalty Waiver Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
13	1	No – Penalty Waiver Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
14	2	Yes – Annualized Income Installment Method Used Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
15	2	No – Annualized Income Installment Method Used Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
16	3	Yes – California Withholding Installments Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
17	3	No – California Withholding Installments Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
18	3	N/A – California Withholding Installments Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
19	3	Actual amounts withheld 4/15/18	N	15		
20	3	Actual amounts withheld 6/15/18	N	15		
21	3	Actual amounts withheld 9/15/18	N	15		
22	3	Actual amounts withheld 1/15/19	N	15		
23	4	Yes - Estates and Trusts Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
24	4	No - Estates and Trusts Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
25	13	Penalty amount	N	15		

Form FTB 5805 2D Specifications

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
26	23(a)	Enter Line 18 or 21, whichever is less total	N	15		
27	23(b)	Enter Line 18 or 21, whichever is less total	N	15		
28	23(c)	Enter Line 18 or 21, whichever is less total	N	15		
29	23(d)	Enter Line 18 or 21, whichever is less total	N	15		
30		END OF FILE	AN	5	*EOD*	

Form FTB 5805 Substitute Mapped Form

TAXABLE YEAR	**Underpayment of Estimated Tax**	■	CALIFORNIA FORM
2018	**by Individuals and Fiduciaries**		**5805**

Attach this form to the **back** of your Form 540, Long Form 540NR, or Form 541. Also, check the box for underpayment of estimated tax located on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 44, whichever applies.

Name(s) as shown on return	SSN, ITIN, or FEIN
7-10	11

> **IMPORTANT:** In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.
>
> If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. **Do not complete or file this form if:**
> - The amount of your tax liability (not including tax on lump-sum distributions and accumulation distribution of trusts) less credits (including the withholding credit) but not including estimated tax payments for either 2017 or 2018 was less than $500 (or less than $250 if married/RDP filing a separate return).
> - Your 2017 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.
> - The amount of your withholding plus your estimated tax payments, **if paid in the required installments,** is at least 90% of the tax shown on your 2018 return or 100% of the tax shown on your 2017 return (110% if California adjusted gross income (AGI) was more than $150,000 or $75,000 if married/RDP filing a separate return) **and** you are not using the annualized income installment method. Taxpayers with California AGI equal to or greater than $1,000,000 (or $500,000 if married/RDP filing a separate return), must use the tax shown on their 2018 tax return if they do not meet one of the two conditions above.

Part I **Questions**. All filers must complete this part. Estates and Trusts, see General information E.

1 Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to check the box on Form 540, line 113;
Long Form 540NR, line 123; or Form 541, line 44. If you need additional space, attach a statement.
See General Information C . . . . **1** ◉ |12| Yes |13| No

2 Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to check the box on
Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 44 . . . . **2** ◉ |14| Yes |15| No

3 Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld
per period and the actual dates withheld? . . . . **3** ◉ |16| Yes |17| No
                                                                                                                                      |18| N/A

If "Yes," enter the **actual uneven amounts withheld** on the spaces provided below. The total of the four amounts must equal the total withholding reported on Form 540, line 71 and line 73; Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31.

4/15/18 ◉ $ | 19 | ; 6/15/18 ◉ $ | 20 | ; 9/15/18 ◉ $ | 21 | ; 1/15/19 ◉ $ | 22 | .

4 For estates and trusts: Was the date of death less than two years from the end of the taxable year? See General Information E . . **4** ◉ |23| Yes |24| No

This space reserved for 2D barcode

Form FTB 5805 Substitute Mapped Form

■

Part II   Required Annual Payment. All filers must complete this part.

1 Current year tax. Enter your 2018 tax after credits. See instructions. . . . . **1** ☐.00

2 Multiply line 1 by 90% (.90) . . . .**2** ☐.00

3 Withholding taxes. **Do not** include any estimated tax payments on this line. See instructions . . . . **3** ☐.00

4 Subtract line 3 from line 1. If less than $500 (or less than $250 if married/RDP filing a separate return), stop here.
You do not owe the penalty. **Do not** file form FTB 5805. . . . . **4** ☐.00

5 Enter the tax shown on your 2017 tax return. **See instructions.** (110% (1.10) of that amount if the adjusted gross income
shown on that return is more than $150,000, or if married/RDP filing a separate return for 2018, more than $75,000). . . . **5** ☐.00

6 Required annual payment. Enter the **smaller** of line 2 or line 5. (If your California AGI is equal to or greater than
$1,000,000/$500,000 for married/RDP filing a separate return, use line 2) . . . . **6** ☐.00

Short Method
Caution: See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III.
If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions (page 4).

7 Enter the amount, if any, from Part II, line 3 above . . . .**7** ☐.00

8 Enter the total amount, if any, of estimated tax payments you made. . . . .**8** ☐.00

9 Add line 7 and line 8 . . . . **9** ☐.00

10 **Total underpayment for the year**. Subtract line 9 from line 6. If zero or less, stop here. You do not owe the
penalty. **Do not** file form FTB 5805 . . . . **10** ☐.00

11 Multiply line 10 by .03103836. . . . . **11** ☐.00

12 • If the amount on line 10 was paid **on or after** 4/15/19, enter -0-.
 • If the amount on line 10 was paid **before** 4/15/19, enter the result of the following computation:

  Amount on   Number of days paid
  line 10   X   before 4/15/19   X   .00014 . . . . **12** ☐.00

13 **PENALTY**. Subtract line 12 from line 11. Enter the result here and on Form 540, line 113;
Long Form 540NR, line 123; or Form 541, line 44. Also, check the box for "FTB 5805." ▶ . . . . ◉ **13**   **25** .00

Part III   **Annualized Income Installment Method Schedule**.

Use this schedule ONLY if you earned taxable income at an UNEVEN RATE during 2018 (See Example A). If you earned your income at approximately the same rate each month (See Example B), then you should not complete this schedule. If you choose to figure the penalty, see Worksheet II, Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

Example A: If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months, and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required installment of estimated tax figured using the annualized method may be less than your required installment figured using the required installment method.

Example B: If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

To complete this schedule correctly, you must first complete Side 2, Part II, line 1 through line 6.
Estates and trusts, **do not** use the period ending dates shown to the right.
Instead, use the following: 2/28/18, 4/30/18, 7/31/18, and 11/30/18.
Fiscal year filers must adjust dates accordingly.

		(a) 1/1/18 to 3/31/18	(b) 1/1/18 to 5/31/18	(c) 1/1/18 to 8/31/18	(d) 1/1/18 to 12/31/18
1	Enter your California adjusted gross income (AGI) for each period. Long Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions . . . . (1)				
2	Annualization amounts. Estates or Trusts, see instructions . . . . (2)	4	2.4	1.5	1
3	Annualized income. Multiply line 1 by line 2 . . . . (3)				
4	Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or Trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9 . . . . (4)				
5	Annualization amounts . . . . (5)	4	2.4	1.5	1
6	Annualized itemized deductions. Multiply line 4 by line 5. See instructions . . . . (6)				
7	Enter your standard deduction from your 2018 Form 540, or Long Form 540NR, line 18. Enter the total standard deduction amount in each column. See instructions . . . . (7)				
8	Enter line 6 or line 7, whichever is **larger** . . . . (8)				
9	Subtract line 8 from line 3 . . . . (9)				
10	Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540, Long Form 540NR, or Form 541. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions . . . . (10)				
11	Enter the total amount of exemption credits from your 2018 Form 540, line 32 or Form 541, line 22. If you filed a Long Form 540NR, see instructions . . . . . (11)				
12	Subtract line 11 from line 10. Long Form 540NR filers, complete Worksheet I on page 3 of the instructions . . . . (12)				
13	Enter the total credit amount from your 2018 Form 540, line 47; or Form 541, line 23. Long Form 540NR filers, see instructions. . . . . (13)				
14 a	Subtract line 13 from line 12. If zero or less, enter -0- . . . . (14a)				
b	Enter the alternative minimum tax and mental health tax. See Instructions . . . . (14b)				
c	Add line 14a and line 14b . . . . (14c)				
d	Enter the excess SDI from Form 540, line 74 or Long Form 540NR, line 84 . . . . (14d)				
e	Subtract line 14d from line 14c. If zero or less, enter -0- . . . . (14e)				
15	Applicable percentage. . . . . (15)	27%	63%	63%	90%
16	Multiply line 14e by line 15 . . . . (16)				
Complete Line 17 through Line 23 of each column before you go to the next column.					
17	Enter the combined amounts shown on line 23 from all preceding columns . . . . (17)	▓▓▓			
18	Subtract line 17 from line 16. If zero or less, enter -0- . . . . (18)				
19	Enter 30% of the amount shown on form FTB 5805, Part II, line 6 in columns (a & d), enter 40% of the amount on line 6 in column b, enter -0- in column c. . . . . (19)				
20	Enter the amount from line 22 from the preceding column . . . . (20)	▓▓▓			
21	Add line 19 and line 20 . . . . (21)				
22	Subtract line 18 from line 21. If zero or less, enter -0- . . . . (22)				
23	Enter line 18 or line 21, whichever is less. Transfer these amounts to Worksheet II, Regular Method to Figure Your Underpayment and Penalty, line 1 . . . . (23)	⊙ 26	⊙ 27	⊙ 28	⊙ 29

If you use the annualized income installment method for one payment due date, you must use it for all payment due dates.
This schedule automatically selects the smaller of your annualized income installment or your regular installment.

FORM FTB 5805 BARCODE PLACEMENT

Form 5805 Barcode Placement Side 1 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
5-53	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, "7671184" (Side 1)

Form FTB 5805 Barcode Placement Side 1 Record Layout
Note: Record Layout is Reduced

2D BARCODE

613   7671184

Schedule CA (540) 2D 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	773-01	
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		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer's Suffix	A	4		
11		Taxpayer's SSN or ITIN	N	9		
12	1a	Wages, Salaries, Tips, etc. – Federal Amounts	N	15	Special Characters: –	
13	1b	Wages, Salaries, Tips, etc. – Subtractions	N	15	Special Characters: –	
14	1c	Wages, Salaries, Tips, etc. – Additions	N	15	Special Characters: –	
15	2a	Taxable interest	N	15	Special Characters: –	
16	2ba	Taxable Interest – Federal Amounts	N	15	Special Characters: –	
17	2bb	Taxable Interest – Subtractions	N	15	Special Characters: –	
18	2bc	Taxable Interest – Additions	N	15	Special Characters: –	
19	3a	Ordinary dividends	N	15	Special Characters: –	
20	3ba	Ordinary Dividends – Federal Amounts	N	15	Special Characters: –	
21	3bb	Ordinary Dividends – Subtractions	N	15	Special Characters: –	
22	3bc	Ordinary Dividends – Additions	N	15	Special Characters: –	
23	4a	IRAs, pensions, and annuities	AN	20	Special Characters: –	
24	4ba	IRAs, pensions, and annuities – Federal Amounts	N	15	Special Characters: –	
25	4bb	IRAs, pensions, and annuities – Subtractions	N	15	Special Characters: –	
26	4bc	IRAs, pensions, and annuities – Additions	N	15	Special Characters: –	
27	5a	Social security benefits	N	15	Special Characters: –	
28	5ba	Social security benefits – Federal Amounts	N	15	Special Characters: –	
29	5bb	Social security benefits - Subtractions	N	15	Special Characters: –	
30	5bc	Social security benefits - Additions	N	15	DO NOT USE	SHADED
31	10a	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Federal Amounts	N	15	Special Characters: –	
32	10b	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Subtractions	N	15	Special Characters: –	
33	10c	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Additions	N	15	DO NOT USE	SHADED
34	11a	Alimony Received – Federal Amounts	N	15	Special Characters: –	
35	11b	Alimony Received – Subtractions	N	15	DO NOT USE	SHADED

Schedule CA (540) 2D 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
36	11c	Alimony Received – Additions	N	15	Special Characters: –	
37	12a	Business Income or (Loss) – Federal Amounts	N	15	Special Characters: –	
38	12b	Business Income or (Loss) – Subtractions	N	15	Special Characters: –	
39	12c	Business Income or (Loss) – Additions	N	15	Special Characters: –	
40	13a	Capital Gain or (Loss) – Federal Amounts	N	15	Special Characters: –	
41	13b	Capital Gain or (Loss) – Subtractions	N	15	Special Characters: –	
42	13c	Capital Gain or (Loss) – Additions	N	15	Special Characters: –	
43	14a	Other Gains or (Losses) – Federal Amounts	N	15	Special Characters: –	
44	14b	Other Gains or (Losses) – Subtractions	N	15	Special Characters: –	
45	14c	Other Gains or (Losses) – Additions	N	15	Special Characters: –	
46	15ba	Reserved – Federal Amounts	N	15	DO NOT USE	SHADED
47	15bb	Reserved – Subtractions	N	15	DO NOT USE	SHADED
48	15bc	Reserved – Additions	N	15	DO NOT USE	SHADED
49	16ba	Reserved – Federal Amounts	N	15	DO NOT USE	SHADED
50	16bb	Reserved – Subtractions	N	15	DO NOT USE	SHADED
51	16bc	Reserved – Additions	N	15	DO NOT USE	SHADED
52	17a	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Federal Amounts	N	15	Special Characters: –	
53	17b	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Subtractions	N	15	Special Characters: –	
54	17c	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Additions	N	15	Special Characters: –	
55	18a	Farm Income or (Loss) – Federal Amounts	N	15	Special Characters: –	
56	18b	Farm Income or (Loss) – Subtractions	N	15	Special Characters: –	
57	18c	Farm Income or (Loss) – Additions	N	15	Special Characters: –	
58	19a	Unemployment Compensation – Federal Amounts	N	15	Special Characters: –	
59	19b	Unemployment Compensation – Subtractions	N	15	Special Characters: –	
60	19c	Unemployment Compensation – Additions	N	15	DO NOT USE	SHADED
61	20ba	Reserved – Federal Amounts	N	15	DO NOT USE	SHADED
62	20bb	Reserved – Subtractions	N	15	DO NOT USE	SHADED
63	20bc	Reserved – Additions	N	15	DO NOT USE	SHADED
64	21a	Other Income – Federal Amounts	N	15	Special chars: –	
65	21ab	California Lottery Winnings – Subtractions	N	15	Special Characters: –	
66	21ac	California Lottery Winnings – Additions	N	15	DO NOT USE	SHADED
67	21bb	Disaster Loss deduction from FTB 3805V – Subtractions	N	15	Special Characters: –	
68	21bc	Disaster Loss deduction from FTB 3805V – Additions	N	15	DO NOT USE	SHADED
69	21cb	Federal NOL (Schedule 1 (Form 1040), line 21) – Subtractions	N	15	DO NOT USE	SHADED
70	21cc	Federal NOL (Schedule 1 (Form 1040), line 21) – Additions	N	15	Special Characters: –	

Schedule CA (540) 2D 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
71	21db	NOL deduction from FTB 3805V – Subtractions	N	15	Special Characters: –	
72	21dc	NOL deduction from FTB 3805V – Additions	N	15	DO NOT USE	SHADED
73	21eb	NOL from FTB 3805Z, 3806, 3807, or 3809 – Subtractions	N	15	Special Characters: –	
74	21ec	NOL from FTB 3805Z, 3806, 3807, or 3809 – Additions	N	15	DO NOT USE	SHADED
75	21f	Other (Describe)	AN	100	Special Characters: –	
76	21fb	Other (Describe) – Subtractions	N	15	Special Characters: –	
77	21fc	Other (Describe) – Additions	N	15	Special Characters: –	
78	22a	Total line 10 through line 21 – Federal Amounts	N	15	Special Characters: –	
79	22b	Total line 10 through line 21 – Subtractions	N	15	Special Characters: –	
80	22c	Total line 10 through line 21 – Additions	N	15	Special Characters: –	
81	23a	Educator Expenses – Federal Amounts	N	15	Special Characters: –	
82	23b	Educator Expenses – Subtractions	N	15	Special Characters: –	
83	23c	Educator Expenses – Additions	N	15	DO NOT USE	SHADED
84	24a	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Federal Amounts	N	15	Special Characters: –	
85	24b	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Subtractions	N	15	Special Characters: –	
86	24c	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Additions	N	15	Special Characters: –	
87	25a	Health Savings Account Deduction – Federal Amounts	N	15	Special Characters: –	
88	25b	Health Savings Account Deduction – Subtractions	N	15	Special Characters: –	
89	25c	Health Savings Account Deduction – Additions	N	15	DO NOT USE	SHADED
90	26a	Moving Expenses – Federal Amounts	N	15	Special Characters: –	
91	26b	Moving Expenses – Subtractions	N	15	DO NOT USE	SHADED
92	26c	Moving Expenses – Additions	N	15	Special Characters: –	
93	27a	Deductible Part of Self-employment Tax – Federal Amounts	N	15	Special Characters: –	
94	27b	Deductible Part of Self-employment Tax – Subtractions	N	15	DO NOT USE	SHADED
95	27c	Deductible Part of Self-employment Tax – Additions	N	15	DO NOT USE	SHADED
96	28a	Self-employed, SEP, SIMPLE, and Qualified Plans – Federal Amounts	N	15	Special Characters: -	
97	28b	Self-employed, SEP, SIMPLE, and Qualified Plans – Subtractions	N	15	DO NOT USE	SHADED
98	28c	Self-employed, SEP, SIMPLE, and Qualified Plans – Additions	N	15	DO NOT USE	SHADED
99	29a	Self-employed Health Insurance Deduction – Federal Amounts	N	15	Special Characters: –	

Schedule CA (540) 2D 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
100	29b	Self-employed Health Insurance Deduction – Subtractions	N	15	DO NOT USE	SHADED
101	29c	Self-employed Health Insurance Deduction – Additions	N	15	DO NOT USE	SHADED
102	30a	Penalty on Early Withdrawal of Savings – Federal Amounts	N	15	Special Characters: –	
103	30b	Penalty on Early Withdrawal of Savings – Subtractions	N	15	DO NOT USE	SHADED
104	30c	Penalty on Early Withdrawal of Savings – Additions	N	15	DO NOT USE	SHADED
105	31b	Alimony Recipient – SSN	N	9		
106	31b	Alimony Recipient – Last Name	A	17		
107	31aa	Alimony Paid – Federal Amounts	N	15	Special Characters: –	
108	31ab	Alimony Paid – Subtractions	N	15	DO NOT USE	SHADED
109	31ac	Alimony Paid – Additions	N	15	Special Characters: –	
110	32a	IRA Deduction – Federal Amounts	N	15	Special Characters: –	
111	32b	IRA Deduction – Subtractions	N	15	DO NOT USE	SHADED
112	32c	IRA Deduction – Additions	N	15	DO NOT USE	SHADED
113	33a	Student Loan Interest Deduction – Federal Amounts	N	15	Special Characters: –	
114	33b	Student Loan Interest Deduction – Subtractions	N	15	DO NOT USE	SHADED
115	33c	Student Loan Interest Deduction – Additions	N	15	Special Characters: –	
116	34a	Reserved – Federal Amounts	N	15	DO NOT USE	SHADED
117	34b	Reserved – Subtractions	N	15	DO NOT USE	SHADED
118	34c	Reserved – Additions	N	15	DO NOT USE	SHADED
119	35a	Reserved – Federal Amount	N	15	DO NOT USE	SHADED
120	35b	Reserved – Subtractions	N	15	DO NOT USE	SHADED
121	35c	Reserved – Additions	N	15	DO NOT USE	SHADED
122	36a	Add line 23 through line 31a and line 32 through line 35 – Federal Amounts	N	15	Special Characters: –	
123	36b	Add line 23 through line 31a and line 32 through line 35 – Subtractions	N	15	Special Characters: –	
124	36c	Add line 23 through line 31a and line 32 through line 35 – Additions	N	15	Special Characters: –	
125	37a	Total. Add line 1 through line 5 and line 22. Then subtract line 36 – Federal Amounts	N	15	Special Characters: –	
126	37b	Total. Add line 1 through line 5 and line 22. Then subtract line 36 – Subtractions	N	15	Special Characters: –	
127	37c	Add line 1 through line 5 and line 22. Then subtract line 36 – Additions	N	15	Special Characters: –	
128		End of File	AN	5	*EOD*	

Schedule CA (540) 2D 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	773-02	
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		Did NOT itemize for federal but will itemize for California	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
8	1	Medical and dental expenses "Write in"	N	15		
9	1a	Medical and dental expenses – Federal Amounts	N	15	DO NOT USE	SHADED
10	1b	Medical and dental expenses – Subtractions	N	15	DO NOT USE	SHADED
11	1c	Medical and dental expenses – Additions	N	15	DO NOT USE	SHADED
12	2	Enter amount from Form 1040, line 7 "Write in"	N	15		
13	2a	Enter amount from Form 1040, line 7 – Federal Amounts	N	15	DO NOT USE	SHADED
14	2b	Enter amount from Form 1040, line 7 - Subtractions	N	15	DO NOT USE	SHADED
15	2c	Enter amount from Form 1040, line 7 - Additions	N	15	DO NOT USE	SHADED
16	3	Multiply line 2 by 7.5% (0.075) "Write in"	N	15		
17	3a	Multiply line 2 by 7.5% (0.075) – Federal Amounts	N	15	DO NOT USE	SHADED
18	3b	Multiply line 2 by 7.5% (0.075) - Subtractions	N	15	DO NOT USE	SHADED
19	3c	Multiply line 2 by 7.5% (0.075) - Additions	N	15	DO NOT USE	SHADED
20	4a	Subtract line 3 from line 1 – Federal Amounts	N	15	Special Characters: –	
21	4b	Subtract line 3 from line 1 - Subtractions	N	15	DO NOT USE	SHADED
22	4c	Subtract line 3 from line 1 - Additions	N	15	Revised 04/03/2019 to allow entry in field, but will not be captured in 2D Barcode	
23	5aa	State and local income tax or general sales taxes – Federal Amounts	N	15	Special Characters: –	
24	5ab	State and local income tax or general sales taxes - Subtractions	N	15	Special Characters: –	
25	5ac	State and local income tax or general sales taxes - Additions	N	15	DO NOT USE	SHADED
26	5ba	State and local real estate taxes – Federal Amounts	N	15	Special Characters: –	
27	5bb	State and local real estate taxes - Subtractions	N	15	DO NOT USE	SHADED

Schedule CA (540) 2D 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
28	5bc	State and local real estate taxes - Additions	N	15	DO NOT USE	SHADED
29	5ca	State and local personal property taxes – Federal Amounts	N	15	Special Characters: –	
30	5cb	State and local personal property taxes - Subtractions	N	15	DO NOT USE	SHADED
31	5cc	State and local personal property taxes - Additions	N	15	DO NOT USE	SHADED
32	5da	Add lines 5a through 5c – Federal Amounts	N	15	Special Characters: –	
33	5db	Add lines 5a through 5c - Subtractions	N	15	DO NOT USE	SHADED
34	5dc	Add lines 5a through 5c - Additions	N	15	DO NOT USE	SHADED
35	5ea	Enter the smaller of line 5d and $10,000 – Federal Amounts	N	15	Special Characters: –	
36	5eb	Enter the smaller of line 5d and $10,000 – Subtractions	N	15	Special Characters: –	
37	5ec	Enter the smaller of line 5d and $10,000 - Additions	N	15	Special Characters: –	
38	6	Other taxes "Write in"	AN	20		
39	6a	Other taxes – Federal Amounts	N	15	Special Characters: –	
40	6b	Other taxes - Subtractions	N	15	Special Characters: –	
41	6c	Other taxes - Additions	N	15	Revised 03/21/2019 to allow entry in field, but will not be captured in 2D Barcode	
42	7a	Add lines 5e and 6 – Federal Amounts	N	15	Special Characters: –	
43	7b	Add lines 5e and 6 – Subtractions	N	15	Special Characters: –	
44	7c	Add lines 5e and 6 - Additions	N	15	Special Characters: –	
45	8aa	Home mortgage interest and points reported to you on Form 1098 – Federal Amounts	N	15	Special Characters: –	
46	8ab	Home mortgage interest and points reported to you on Form 1098 - Subtractions	N	15	DO NOT USE	SHADED
47	8ac	Home mortgage interest and points reported to you on Form 1098 - Additions	N	15	Special Characters: –	
48	8ba	Home mortgage interest not reported to you on Form 1098 – Federal Amounts	N	15	Special Characters: –	
49	8bb	Home mortgage interest not reported to you on Form 1098 - Subtractions	N	15	DO NOT USE	SHADED
50	8bc	Home mortgage interest not reported to you on Form 1098 - Additions	N	15	Special Characters: –	
51	8ca	Points not reported to you on Form 1098 – Federal Amounts	N	15	Special Characters: –	
52	8cb	Points not reported to you on Form 1098 – Subtractions	N	15	DO NOT USE	SHADED
53	8cc	Points not reported to you on Form 1098 - Additions	N	15	Special Characters: –	
54	8da	Reserved – Federal Amounts	N	15	DO NOT USE	SHADED
55	8db	Reserved – Subtractions	N	15	DO NOT USE	SHADED
56	8dc	Reserved – Additions	N	15	DO NOT USE	SHADED
57	8ea	Add lines 8a through 8c - Federal Amounts	N	15	Special Characters: –	

Schedule CA (540) 2D 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
58	8eb	Add lines 8a through 8c – Subtractions	N	15	DO NOT USE	SHADED
59	8ec	Add lines 8a through 8c – Additions	N	15	Special Characters: –	
60	9a	Investment interest - Federal Amounts	N	15	Special Characters: –	
61	9b	Investment interest – Subtractions	N	15	Special Characters: –	
62	9c	Investment interest – Additions	N	15	Special Characters: –	
63	10a	Add lines 8e and 9 - Federal Amounts	N	15	Special Characters: –	
64	10b	Add lines 8e and 9 – Subtractions	N	15	Special Characters: –	
65	10c	Add lines 8e and 9 – Additions	N	15	Special Characters: –	
66	11a	Gifts by cash or check - Federal Amounts	N	15	Special Characters: –	
67	11b	Gifts by cash or check – Subtractions	N	15	Special Characters: –	
68	11c	Gifts by cash or check – Additions	N	15	Special Characters: –	
69	12a	Other than by cash or check - Federal Amounts	N	15	Special Characters: –	
70	12b	Other than by cash or check – Subtractions	N	15	Special Characters: –	
71	12c	Other than by cash or check – Additions	N	15	Special Characters: –	
72	13a	Carryover from prior year - Federal Amounts	N	15	Special Characters: –	
73	13b	Carryover from prior year – Subtractions	N	15	Special Characters: –	
74	13c	Carryover from prior year – Additions	N	15	Special Characters: –	
75	14a	Add lines 11 through 13 - Federal Amounts	N	15	Special Characters: –	
76	14b	Add lines 11 through 13 – Subtractions	N	15	Special Characters: –	
77	14c	Add lines 11 through 13 – Additions	N	15	Special Characters: –	
78	15a	Casualty or theft loss(es) - Federal Amounts	N	15	Special Characters: –	
79	15b	Casualty or theft loss(es) – Subtractions	N	15	DO NOT USE	SHADED
80	15c	Casualty or theft loss(es) – Additions	N	15	Special Characters: –	
81	16a	Other - Federal Amounts	N	15	Special Characters: –	
82	16b	Other – Subtractions	N	15	Special Characters: –	
83	16c	Other – Additions	N	15	Special Characters: –	
84	17a	Add lines 4, 7, 10, 14, 15, and 16 - Federal Amounts	N	15	Special Characters: –	
85	17b	Add lines 4, 7, 10, 14, 15, and 16 – Subtractions	N	15	Special Characters: –	
86	17c	Add lines 4, 7, 10, 14, 15, and 16 – Additions	N	15	Special Characters: –	
87	18	Total Adjustments to Federal Itemized Deductions	N	15	Special Characters: –	
88	19	Unreimbursed employee expenses	N	15	Special Characters: –	
89	20	Tax preparation fees	N	15	Special Characters: –	
90	21	Other expenses "Write in"	AN	20	Special Characters: –	
91	21	Other expenses	N	15	Special Characters: –	
92	22	Add lines 19 through 21	N	15	Special Characters: –	
93	23	Enter amount from federal Form 1040, line 7 "Write in"	N	15		
94	24	Multiply line 23 by 2% (0.02)	N	15	Special Characters: –	
95	25	Subtract line 24 from line 22	N	15	Special Characters: –	

Schedule CA (540) 2D 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
96	26	Total Itemized Deductions	N	15	Special Characters. -	
97	27	Other adjustments including California lottery losses "Write in"	AN	20	Special Characters. -	
98	27	Other adjustments including California lottery losses	N	15	Special Characters: –	
99	28	Combine line 26 and line 27	N	15	Special Characters: –	
100	29	California Itemized Deductions	N	15	Special Characters: –	
101	30	Larger of California Itemized Deductions or Standard Deduction	N	15	Special Characters: –	
102		END OF FILE	AN	5	*EOD*	

Schedule CA (540) Substitute Mapped Form

TAXABLE YEAR		SCHEDULE

2018 California Adjustments — Residents **CA (540)**

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Names(s) as shown on tax return   7-10

SSN or ITIN   – 11 –

Part I   Income Adjustment Schedule
Section A – Income from federal Form 1040

			A Federal Amounts (taxable amounts from your federal tax return)	**B** Subtractions See instructions	**C** Additions See instructions
1	Wages, salaries, tips, etc. See instructions before making an entry in column B or C 1		⊙ 12	⊙ 13	⊙ 14
2	Taxable interest **(a)** ⊙ _____ 15 _____ . . . . 2(b)		⊙ 16	⊙ 17	⊙ 18
3	Ordinary dividends. See instructions. **(a)** ⊙ _____ 19 _____ . . . . 3(b)		⊙ 20	⊙ 21	⊙ 22
4	IRAs, pensions, and annuities. See instructions. **(a)** ⊙ _____ 23 _____ . . . . 4(b)		⊙ 24	⊙ 25	⊙ 26
5	Social security benefits. **(a)** ⊙ _____ 27 _____ . . . . 5(b)		⊙ 28	⊙ 29	30

Section B – Additional Income from federal Schedule 1 (Form 1040)

			A	B	C
10	Taxable refunds, credits, or offsets of state and local income taxes 10		⊙ 31	⊙ 32	33
11	Alimony received 11		⊙ 34	35	⊙ 36
12	Business income or (loss) 12		⊙ 37	⊙ 38	⊙ 39
13	Capital gain or (loss). See instructions 13		⊙ 40	⊙ 41	⊙ 42
14	Other gains or (losses) 14		⊙ 43	⊙ 44	⊙ 45
15a	Reserved . . . . 15(b)		46	47	48
16a	Reserved . . . . 16(b)		49	50	51
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc 17		⊙ 52	⊙ 53	⊙ 54
18	Farm income or (loss) 18		⊙ 55	⊙ 56	⊙ 57
19	Unemployment compensation 19		⊙ 58	⊙ 59	60
20a	Reserved . . . . 20(b)		61	62	63

21   Other income.

a   California lottery winnings
b   Disaster loss deduction from FTB 3805V
c   Federal NOL
(federal Schedule 1 (Form 1040), line 21)
d   NOL deduction from FTB 3805V

e   NOL from FTB 3805Z,
3806, 3807, or 3809
f   Other (describe):
⊙ _____ 75 _____

21 ⊙ 64

a ⊙ 65	a 66
b ⊙ 67	b 68
c 69	c ⊙ 70
d ⊙ 71	d 72
e ⊙ 73	e 74
f ⊙ 76	f ⊙ 77

22	**Total.** Combine line 1 through line 21 in column A. Add line 1 through line 21f in column B and column C. Go to Section C 22	⊙ 78	⊙ 79	⊙ 80

Section C – Adjustments to Income from federal Schedule 1 (Form 1040)

		A	B	C
23	Educator expenses 23	⊙ 81	⊙ 82	83
24	Certain business expenses of reservists, performing artists, and fee-basis government officials 24	⊙ 84	⊙ 85	⊙ 86
25	Health savings account deduction 25	⊙ 87	⊙ 88	89
26	Moving expenses. Attach federal Form 3903. See instructions 26	⊙ 90	91	⊙ 92
27	Deductible part of self-employment tax 27	⊙ 93	94	95
28	Self-employed SEP, SIMPLE, and qualified plans 28	⊙ 96	97	98
29	Self-employed health insurance deduction 29	⊙ 99	100	101
30	Penalty on early withdrawal of savings 30	⊙ 102	103	104
31a	Alimony paid. **(b)** Recipient's: SSN ⊙ __ __ __ – 105 – __ __ __ __			
	Last name ⊙ _____ 106 _____ . . 31a	⊙ 107	108	⊙ 109
32	IRA deduction 32	⊙ 110	111	112
33	Student loan interest deduction 33	⊙ 113	114	⊙ 115
34	Reserved 34	116	117	118
35	Reserved 35	119	120	121
36	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions 36	⊙ 122	⊙ 123	⊙ 124
37	**Total.** Subtract line 36 from line 22 in columns A, B, and C. See instructions 37	⊙ 125	⊙ 126	⊙ 127

Schedule CA (540) Substitute Mapped Form

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California . . . . ⊙ ☐ **7**

			A Federal Amounts (from federal Schedule A (Form 1040))	**B** Subtractions See instructions	**C** Additions See instructions
Medical and Dental Expenses					
1	Medical and dental expenses . . . . ⊙ **8**	1	**9**	**10**	**11**
2	Enter amount from federal Form 1040, line 7 ⊙ **12**	2	**13**	**14**	**15**
3	Multiply line 2 by 7.5% (0.075) . . . . ⊙ **16**	3	**17**	**18**	**19**
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	4	⊙ **20**	⊙ **21**	**22**
Taxes You Paid					
5a	State and local income tax or general sales taxes.	5a	⊙ **23**	⊙ **24**	**25**
5b	State and local real estate taxes	5b	⊙ **26**	**27**	**28**
5c	State and local personal property taxes	5c	⊙ **29**	**30**	**31**
5d	Add lines 5a through 5c	5d	⊙ **32**	**33**	**34**
5e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B . . . . Enter the difference from line 5d and line 5e, column A in line 5e, column C	5e	⊙ **35**	⊙ **36**	⊙ **37**
6	Other taxes. List type ⊙ **38**	6	⊙ **39**	⊙ **40**	**41**
7	Add lines 5e and 6	7	⊙ **42**	⊙ **43**	⊙ **44**
Interest You Paid					
8a	Home mortgage interest and points reported to you on Form 1098.	8a	⊙ **45**	**46**	⊙ **47**
8b	Home mortgage interest not reported to you on Form 1098	8b	⊙ **48**	**49**	⊙ **50**
8c	Points not reported to you on Form 1098.	8c	⊙ **51**	**52**	⊙ **53**
8d	Reserved	8d	**54**	**55**	**56**
8e	Add lines 8a through 8c	8e	⊙ **57**	**58**	⊙ **59**
9	Investment interest.	9	⊙ **60**	⊙ **61**	⊙ **62**
10	Add lines 8e and 9	10	⊙ **63**	⊙ **64**	⊙ **65**
Gifts to Charity					
11	Gifts by cash or check	11	⊙ **66**	⊙ **67**	⊙ **68**
12	Other than by cash or check.	12	⊙ **69**	⊙ **70**	⊙ **71**
13	Carryover from prior year.	13	⊙ **72**	⊙ **73**	⊙ **74**
14	Add lines 11 through 13.	14	⊙ **75**	⊙ **76**	⊙ **77**
Casualty and Theft Losses					
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.	15	⊙ **78**	⊙ **79**	⊙ **80**
Other Itemized Deductions					
16	Other—from list in federal instructions	16	⊙ **81**	⊙ **82**	⊙ **83**
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	⊙ **84**	⊙ **85**	⊙ **86**

18 **Total Adjustments to Federal Itemized Deductions.** Combine line 17 column A less column B plus column C . . . . ⊙ 18 | **87** |

Schedule CA (540) Substitute Mapped Form

∎

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses - job travel, union dues, job education, etc.
    Attach federal Form 2106 if required. See instructions. . . . . ⊙ 19 | 88 |

20 Tax preparation fees. . . . . ⊙ 20 | 89 |

21 Other expenses - investment, safe deposit box, etc. List type ⊙ ___ 90 ___ ⊙ 21 | 91 |

22 Add lines 19 through 21 . . . . ⊙ 22 | 92 |

23 Enter amount from federal Form 1040, line 7 ⊙ ___ 93 ___

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. . . . . ⊙ 24 | 94 |

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. . . . . ⊙ 25 | 95 |

26 **Total Itemized Deductions.** Add line 18 and line 25. . . . . ⊙ 26 | 96 |

27 Other adjustments. See instructions. Specify. ⊙ ___ 97 ___ . . . . . . ⊙ 27 | 98 |

28 Combine line 26 and line 27. . . . . ⊙ 28 | 99 |

29 **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**

    Single or married/RDP filing separately **$194,504**

    Head of household **$291,760**

    Married/RDP filing jointly or qualifying widow(er) **$389,013**

 No. Transfer the amount on line 28 to line 29.

 Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29 . . . . ⊙ 29 | 100 |

30 **Enter the larger of the amount on line 29 or your standard deduction listed below**

    Single or married/RDP filing separately. See instructions. **$4,401**

    Married/RDP filing jointly, head of household, or qualifying widow(er) **$8,802**

 Transfer the amount on line 30 to Form 540, line 18 . . . . ⊙ 30 | 101 |

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This space reserved for 2D barcode

613   7733184   Schedule CA (540) 2018 **Side 3**

Schedule CA (540) Barcode Placement Side 2 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, "7733184" (Side 3)

Schedule CA (540) Barcode Placement Side 3 Record Layout
Note: Record Layout is Reduced

2D BARCODE

2D BARCODE

6 1 3   7 7 3 3 1 8 4

Schedule D (540) 2D 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	776-01	
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		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer's Suffix	A	4		
11		Taxpayer's SSN or ITIN	N	9		
12	1aa	Line 1aa Description of Property	AN	35	Special chars: space .	
13	1ab	Line 1ab Sales price	N	15	Special chars: –	
14	1ac	Line 1ac Cost or other basis	N	15	Special chars: –	
15	1ad	Line 1ad Loss	N	15		
16	1ae	Line 1ae Gain	N	15	Special chars: –	
17	1ba	Line 1ba Description of Property	AN	35	Special chars: space .	
18	1bb	Line 1bb Sales price	N	15	Special chars: –	
19	1bc	Line 1bc Cost or other basis	N	15	Special chars: –	
20	1bd	Line 1bd Loss	N	15		
21	1be	Line 1be Gain	N	15	Special chars: –	
22	1ca	Line 1ca Description of Property	AN	35	Special chars: space .	
23	1cb	Line 1cb Sales price	N	15	Special chars: –	
24	1cc	Line 1cc Cost or other basis	N	15	Special chars: –	
25	1cd	Line 1cd Loss	N	15		
26	1ce	Line 1ce Gain	N	15	Special chars: –	
27	1da	Line 1da Description of Property	AN	35	Special chars: space .	
28	1db	Line 1db Sales price	N	15	Special chars: –	
29	1dc	Line 1dc Cost or other basis	N	15	Special chars: –	
30	1dd	Line 1dd Loss	N	15		
31	1de	Line 1de Gain	N	15	Special chars: –	
32	1ea	Line 1ea Description of Property	AN	35	Special chars: space .	
33	1eb	Line 1eb Sales price	N	15	Special chars: –	
34	1ec	Line 1ec Cost or other basis	N	15	Special chars: –	

Schedule D (540) 2D 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
35	1ed	Line 1ed Loss	N	15		
36	1ee	Line 1ee Gain	N	15	Special chars: –	
37	1fa	Line 1fa Description of Property	AN	35	Special chars: space .	
38	1fb	Line 1fb Sales price	N	15	Special chars: –	
39	1fc	Line 1fc Cost or other basis	N	15	Special chars: –	
40	1fd	Line 1fd Loss	N	15		
41	1fe	Line 1fe Gain	N	15	Special chars: –	
42	1ga	Line 1ga Description of Property	AN	35	Special chars: space .	
43	1gb	Line 1gb Sales price	N	15	Special chars: –	
44	1gc	Line 1gc Cost or other basis	N	15	Special chars: –	
45	1gd	Line 1gd Loss	N	15		
46	1ge	Line 1ge Gain	N	15	Special chars: –	
47	1ha	Line 1ha Description of Property	AN	35	Special chars: space .	
48	1hb	Line 1hb Sales price	N	15	Special chars: –	
49	1hc	Line 1hc Cost or other basis	N	15	Special chars: –	
50	1hd	Line 1hd Loss	N	15		
51	1he	Line 1he Gain	N	15	Special chars: –	
52	1ia	Line 1ia Description of Property	AN	35	Special chars: space .	
53	1ib	Line 1ib Sales price	N	15	Special chars: –	
54	1ic	Line 1ic Cost or other basis	N	15	Special chars: –	
55	1id	Line 1id Loss	N	15		
56	1ie	Line 1ie Gain	N	15	Special chars: –	
57	1ja	Line 1ja Description of Property	AN	35	Special chars: space .	
58	1jb	Line 1jb Sales price	N	15	Special chars: –	
59	1jc	Line 1jc Cost or other basis	N	15	Special chars: –	
60	1jd	Line 1jd Loss	N	15		
61	1je	Line 1je Gain	N	15	Special chars: –	
62	1ka	Line 1ka Description of Property	AN	35	Special chars: space .	
63	1kb	Line 1kb Sales price	N	15	Special chars: –	
64	1kc	Line 1kc Cost or other basis	N	15	Special chars: –	
65	1kd	Line 1kd Loss	N	15		
66	1ke	Line 1ke Gain	N	15	Special chars: –	
67	1la	Line 1la Description of Property	AN	35	Special chars: space .	
68	1lb	Line 1lb Sales price	N	15	Special chars: –	
69	1lc	Line 1lc Cost or other basis	N	15	Special chars: –	
70	1ld	Line 1ld Loss	N	15		
71	1le	Line 1le Gain	N	15	Special chars: –	

Schedule D (540) 2D 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	1ma	Line 1ma Description of Property	AN	35	Special chars: space .	
73	1mb	Line 1mb Sales price	N	15	Special chars: –	
74	1mc	Line 1mc Cost or other basis	N	15	Special chars: –	
75	1md	Line 1md Loss	N	15		
76	1me	Line 1me Gain	N	15	Special chars: –	
77	1na	Line 1na Description of Property	AN	35	Special chars: space .	
78	1nb	Line 1nb Sales price	N	15	Special chars: –	
79	1nc	Line 1nc Cost or other basis	N	15	Special chars: –	
80	1nd	Line 1nd Loss	N	15		
81	1ne	Line 1ne Gain	N	15	Special chars: –	
82	1oa	Line 1oa Description of Property	AN	35	Special chars: space .	
83	1ob	Line 1ob Sales price	N	15	Special chars: –	
84	1oc	Line 1oc Cost or other basis	N	15	Special chars: –	
85	1od	Line 1od Loss	N	15		
86	1oe	Line 1oe Gain	N	15	Special chars: –	
87		END OF FILE	AN	5	*EOD*	

Schedule D (540) 2D 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	776-02	
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	1pa	Line 1pa Description of Property	AN	35	Special chars: space .	
8	1pb	Line 1pb Sales price	N	15	Special chars: –	
9	1pc	Line 1pc Cost or other basis	N	15	Special chars: –	
10	1pd	Line 1pd Loss	N	15		
11	1pe	Line 1pe Gain	N	15	Special chars: –	
12	1qa	Line 1qa Description of Property	AN	35	Special chars: space .	
13	1qb	Line 1qb Sales price	N	15	Special chars: –	
14	1qc	Line 1qc Cost or other basis	N	15	Special chars: –	
15	1qd	Line 1qd Loss	N	15		
16	1qe	Line 1qe Gain	N	15	Special chars: –	
17	1ra	Line 1ra Description of Property	AN	35	Special chars: space .	
18	1rb	Line 1rb Sales price	N	15	Special chars: –	
19	1rc	Line 1rc Cost or other basis	N	15	Special chars: –	
20	1rd	Line 1rd Loss	N	15		
21	1re	Line 1re Gain	N	15	Special chars: –	
22	1sa	Line 1sa Description of Property	AN	35	Special chars: space .	
23	1sb	Line 1sb Sales price	N	15	Special chars: –	
24	1sc	Line 1sc Cost or other basis	N	15	Special chars: –	
25	1sd	Line 1sd Loss	N	15		
26	1se	Line 1se Gain	N	15	Special chars: –	
27	1ta	Line 1ta Description of Property	AN	35	Special chars: space .	
28	1tb	Line 1tb Sales price	N	15	Special chars: –	
29	1tc	Line 1tc Cost or other basis	N	15	Special chars: –	
30	1td	Line 1td Loss	N	15		
31	1te	Line 1te Gain	N	15	Special chars: –	
32	1ua	Line 1ua Description of Property	AN	35	Special chars: space .	
33	1ub	Line 1ub Sales price	N	15	Special chars: –	

Schedule D (540) 2D 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
34	1uc	Line 1uc Cost or other basis	N	15	Special chars: –	
35	1ud	Line 1ud Loss	N	15		
36	1ue	Line 1ue Gain	N	15	Special chars: –	
37	1va	Line 1va Description of Property	AN	35	Special chars: space .	
38	1vb	Line 1vb Sales price	N	15	Special chars: –	
39	1vc	Line 1vc Cost or other basis	N	15	Special chars: –	
40	1vd	Line 1vd Loss	N	15		
41	1ve	Line 1ve Gain	N	15	Special chars: –	
42	2d	Net Loss	N	15		
43	2e	Net Gain	N	15		
44	3	Capital gain distribution	N	15		
45	4	Total gains	N	15		
46	5	2018 loss	N	15		
47	6	Prior Year Capital Loss Carryover	N	15		
48	7	Total Loss	N	15		
49	8	Net Gain/Loss	N	15	Special chars: –	
50	9	Deductible Loss	N	15		
51	10	Federal Gain/Loss	N	15	Special chars: –	
52	11	California Gain/Loss	N	15	Special chars: –	
53	12a	Capital Gain Subtraction	N	15		
54	12b	Capital Gain Addition	N	15		
55		END OF FILE	AN	5	*EOD*	

Schedule D (540) Substitute Mapped Form

| TAXABLE YEAR **2018** | **California Capital Gain or Loss Adjustment** Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses). | | | SCHEDULE **D (540)** |

Name(s) as shown on return 7-10

SSN or ITIN 11

	(a) **Description of property** Example: 100 shares of "Z" Co.	(b) **Sales price**	(c) **Cost or other basis**	(d) **Loss** If (c) is more than (b), subtract (b) from (c)	(e) **Gain** If (b) is more than (c), subtract (c) from (b)
1					
a	12	13	14	15	16
b	17	18	19	20	21
c	22	23	24	25	26
d	27	28	29	30	31
e	32	33	34	35	36
f	37	38	39	40	41
g	42	43	44	45	46
h	47	48	49	50	51
i	52	53	54	55	56
j	57	58	59	60	61
k	62	63	64	65	66
l	67	68	69	70	71
m	72	73	74	75	76
n	77	78	79	80	81
o	82	83	84	85	86
p	7	8	9	10	11
q	12	13	14	15	16
r	17	18	19	20	21
s	22	23	24	25	26
t	27	28	29	30	31
u	32	33	34	35	36
v	37	38	39	40	41

2 Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568)......... **2** 42   43

3 Capital gain distributions (federal Form 1099-DIV, box 2a) **3** 44

4 Total 2018 gains from all sources. Add column (e) amounts of line 1, line 2, and line 3 .... **4** 45

5 2018 loss. Add column (d) amounts of line 1 and line 2............................ **5** (46)

6 California capital loss carryover from 2017, if any. See instructions. **6** (47)

7 Total 2018 loss. Add line 5 and line 6 .... **7** (48)

For Privacy Notice, get FTB 1131 ENG/SP.   613   7761184   Schedule D (540) 2018 **Side 1**

Schedule D (540) Substitute Mapped Form

8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 . . . . ⊙ **8** | 49 |

9 If line 8 is a loss, enter the smaller of: (a) the loss on line 8.

                                  (b) $3,000 ($1,500 if married/RDP filing separate). See instructions. . . . . ⊙ **9** (| 50 |)

10 Enter the gain or (loss) from federal Schedule 1 (Form 1040), line 13 . . . . ⊙ **10** | 51 |

11 Enter the California gain from line 8 or (loss) from line 9 . . . . ⊙ **11** | 52 |

12 **a** If line 10 is **more** than line 11, enter the difference here and on Schedule CA (540), Part I, line 13, column B . . . . ⊙ **12a** | 53 |

     b If line 10 is **less** than line 11, enter the difference here and on Schedule CA (540), Part I, line 13, column C . . . . . ⊙ **12b** | 54 |

This space reserved for 2D barcode

This space reserved for 2D barcode

Side 2 Schedule D (540) 2018   613   7762184

Schedule D (540) Barcode Placement Side 2 Specifications

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, "7762184" (Side 2)

Schedule D (540) Barcode Placement Side 2 Record Layout
Note: Record Layout is Reduced

2D BARCODE

2D BARCODE

6 1 3   7 7 6 3 1 8 4

Schedule P (540) 2D Specifications

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	797	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for 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		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer Suffix	A	4		
11		Taxpayer's SSN, or ITIN	N	9		
12	2	Medical and dental expense	N	15		
13	3	Personal property taxes and real property taxes	N	15		
14	4	Certain interest on a home mortgage not used to buy, build, or improve your home	N	15		
15	5	Miscellaneous itemized deductions	N	15		
16	6	Refund of personal property taxes and real property taxes	N	15		
17	7	Investment interest expense adjustment	N	15	Special chars: –	
18	8	Post-1986 depreciation	N	15	Special chars: –	
19	9	Adjusted gain or loss	N	15	Special chars: –	
20	10	Incentive stock options and California qualified stock options (CASOs)	N	15	Special chars: –	
21	11	Passive activities adjustment	N	15	Special chars: –	
22	12	Beneficiaries of estates and trusts	N	15	Special chars: –	
23	13a	Circulation expenditures	N	15	Special chars: –	
24	13b	Depletion	N	15	Special chars: –	
25	13c	Installment sales	N	15	Special chars: –	
26	13d	Intangible drilling costs	N	15	Special chars: –	
27	13e	Long-term contracts	N	15	Special chars: –	
28	13f	Loss limitations	N	15	Special chars: –	
29	13g	Mining costs	N	15	Special chars: –	
30	13h	Patron's adjustment	N	15	Special chars: –	
31	13i	Pollution control facilities	N	15	Special chars: –	
32	13j	Research and experimental	N	15	Special chars: –	
33	13k	Tax shelter farm activities	N	15	Special chars: –	
34	13l	Related adjustments	N	15	Special chars: –	

Schedule P (540) 2D Specifications

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
35	13	Other adjustments and preference. Enter the amount if any for each item a through	N	15	Special chars: –	
36	14	Total adjustments and preferences	N	15	Special chars: –	
37	15	Enter taxable income from Form 540	N	15	Special chars: –	
38	16	Regular NOL deduction	N	15		
39	17	AMTI exclusion line 17	N	15		
40	18	Federal adjusted gross income	N	15		
41	19	Combine 14 through 18	N	15	Special chars: –	
42	20	AMT NOL deduction	N	15	Special chars: –	
43	21	AMTI	N	15	Special chars: –	
44	22	Exemption amount	N	15		
45	24	Tentative minimum tax	N	15	Special chars: –	
46	25	Regular tax before credits	N	15	Special chars: –	
47	26	Alternative minimum tax	N	15		
48	Part III, Line 1	Enter the amount from 540, line 35	N	15	Special chars: –	
49	Part III, Line 2	Enter the tentative minimum tax from Part II, line 24	N	15	Special chars: –	
50	Part III, Line 3c	Excess tax that may be offset by credits	N	15		
51	Part III, Line 4b	Code: 162 Prison inmate labor, credit used	N	15		
52	Part III, Line 5b	Code: 232 Child and dependent care expenses, credit used	N	15		
53	Part III, Line 6	Code	N	3		
54	Part III, Line 6b	Credit used	N	15		
55	Part III, Line 6d	Credit carryover	N	15		
56	Part III, Line 7	Code	N	3		
57	Part III, Line 7b	Credit used	N	15		
58	Part III, Line 7d	Credit carryover	N	15		
59	Part III, Line 8	Code	N	3		
60	Part III, Line 8b	Credit used	N	15		
61	Part III, Line 8d	Credit carryover	N	15		
62	Part III, Line 9	Code	N	3		
63	Part III, Line 9b	Credit used	N	15		
64	Part III, Line 9d	Credit carryover	N	15		

Schedule P (540) 2D Specifications

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
65	Part III, Line 10a	Code: 188 Credit for prior year AMT, credit amount	N	15		
66	Part III, Line 10b	Code: 188 Credit for prior year AMT, credit used	N	15		
67	Part III, Line 10d	Code: 188 Credit for prior year AMT, credit carryover	N	15		
68	Part III, Line 11c	Enter the amount from line 1 or….	N	15	Special chars: –	
69	Part III, Line 12b	Code: 170 Credit for joint custody head of household, credit used	N	15		
70	Part III, Line 13b	Code: 173 Credit for dependent parent, credit used	N	15		
71	Part III, Line 14b	Code: 163 Credit for senior head of household, credit used	N	15		
72	Part III, Line 15b	Nonrefundable renter's credit, credit used	N	15		
73	Part III, Line 16	Code	N	3		
74	Part III, line 16b	Credit used	N	15		
75	Part III, line 16d	Credit carryover	N	15		
76	Part III, Line 17	Code	N	3		
77	Part III, Line 17b	Credit used	N	15		
78	Part III, Line 17d	Credit carryover	N	15		
79	Part III, Line 18	Code	N	3		
80	Part III, Line 18b	Credit used	N	15		
81	Part III, Line 18d	Credit carryover	N	15		
82	Part III, Line 19	Code	N	3		
83	Part III, Line 19b	Credit used	N	15		
84	Part III, Line 19d	Credit carryover	N	15		
85	Part III, Line 20b	Code: 187 Other state tax credit, credit used	N	15		
86	Part III, Line 21c	Enter your alternative minimum tax from Part II, line 26	N	15	Special chars: –	
87	Part III, Line 22b	Code: 180 solar energy credit carryover used this year	N	15		
88	Part III, Line 22d	Code: 180 solar energy credit carryover	N	15		
89	Part III, Line 23b	Code: 181 Commercial solar energy credit carryover used this year	N	15		

Schedule P (540) 2D Specifications

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
90	Part III, Line 23d	Code: 181 Commercial solar energy credit carryover	N	15		
91	Part III, Line 24c	Adjusted AMT	N	15	Special chars: –	
92		END OF FILE	AN	5	*EOD*	

Schedule P (540) Substitute Mapped Form

TAXABLE YEAR	**Alternative Minimum Tax and**	CALIFORNIA SCHEDULE
2018	**Credit Limitations — Residents**	**P (540)**

Attach this schedule to Form 540.

Name(s) as shown on Form 540	Your SSN or ITIN
7-10	– **11** –

Part I   Alternative Minimum Taxable Income (AMTI)   Important: See instructions for information regarding California/federal differences.

1 If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Form 540, line 18, and go to line 6 . . . . **1** | 00

2 Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% (.025) of Form 1040, line 7 . . . ⊙ **2** | **12** | 00

3 Personal property taxes and real property taxes. See instructions. . . . . ⊙ **3** | **13** | 00

4 Certain interest on a home mortgage **not** used to buy, build, or improve your home. See instructions . . . . ⊙ **4** | **14** | 00

5 Miscellaneous itemized deductions. See instructions . . . . ⊙ **5** | **15** | 00

6 Refund of personal property taxes and real property taxes. See instructions. . . . . ⊙ **6** (| **16** | 00)
   Do not include your state income tax refund on this line.

7 Investment interest expense adjustment. See instructions. . . . . ⊙ **7** | **17** | 00

8 Post-1986 depreciation. See instructions. . . . . ⊙ **8** | **18** | 00

9 Adjusted gain or loss. See instructions . . . . ⊙ **9** | **19** | 00

10 **Incentive stock options and California qualified stock options (CQSOs). See instructions** . . . . ⊙ **10** | **20** | 00

11 **Passive activities adjustment. See instructions** . . . . ⊙ **11** | **21** | 00

12 **Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a** . . . . ⊙ **12** | **22** | 00

13 Other adjustment and preferences. Enter the amount, if any, for each item, a through l, and enter the total on line 13. See instructions.

a	Circulation expenditures . . ⊙	**23**	00	**g**	Mining costs . . . . ⊙	**29**	00
b	Depletion . . . . ⊙	**24**	00	**h**	Patron's adjustment. . . . . . ⊙	**30**	00
c	Installment sales . . . . ⊙	**25**	00	**i**	Pollution control facilities . . ⊙	**31**	00
d	Intangible drilling costs . . . ⊙	**26**	00	**j**	Research and experimental . ⊙	**32**	00
e	Long-term contracts . . . . . ⊙	**27**	00	**k**	Tax shelter farm activities . . ⊙	**33**	00
f	Loss limitations . . . . ⊙	**28**	00	**l**	Related adjustments . . . . . . ⊙	**34**	00

⊙ **13** | **35** | 00

14 Total Adjustments and Preferences. Combine line 1 through line 13 . . . . ⊙ **14** | **36** | 00

15 Enter taxable income from Form 540, line 19. See instructions . . . . ⊙ **15** | **37** | 00

16 Net operating loss (NOL) deductions from Schedule CA (540), Part I, line 21b, line 21d, and line 21e, column B. Enter as a positive amount. . . . . ⊙ **16** | **38** | 00

17 AMTI exclusion. See instructions . . . . ⊙ **17** (| **39** | 00)

18 If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions. ⊙ **18** (| **40** | 00)

Single or married/RDP filing separately	$194,504
Married/RDP filing jointly or qualifying widow(er)	$389,013
Head of household	$291,760

19 Combine line 14 through line 18 . . . . ⊙ **19** | **41** | 00

20 Alternative minimum tax NOL deduction. See instructions . . . . ⊙ **20** | **42** | 00

21 **Alternative Minimum Taxable Income.** Subtract line 20 from line 19 (if married/RDP filing separately and line 21 is more than $369,562, see instructions). . . . . ⊙ **21** | **43** | 00

Part II   Alternative Minimum Tax (AMT)

22 **Exemption Amount.** (If this schedule is for a certain child under age 24, see instructions.)

If your filing status is:	And line 21 is not over:	Enter on line 22:			
Single or head of household	$268,237	$71,531	}	⊙ **22**	**44**	00
Married/RDP filing jointly or qualifying widow(er)	$357,650	$95,373			
Married/RDP filing separately	$178,822	$47,685			
If Part I, line 21 is more than the amount shown above for your filing status, see instructions.					

23 Subtract line 22 from line 21. If zero or less, enter -0-. . . . . **23** | 00

24 Tentative Minimum Tax. Multiply line 23 by 7.0% (.07) . . . . ⊙ **24** | **45** | 00

25 Regular tax before credits from Form 540, line 31 . . . . ⊙ **25** | **46** | 00

26 **Alternative Minimum Tax.** Subtract line 25 from line 24. If zero or less, enter -0- here and on Form 540, line 61. If more than zero, enter here and on Form 540, line 61. If you make estimated tax payments for taxable year 2019, enter amount from line 26 on the 2019 Form 540-ES, Estimated Tax Worksheet, line 16. (Exception: If you have carryover credit for solar energy or commercial solar energy, first enter the result on Side 2, Part III, Section C, line 22 or 23) . . . . ⊙ **26** | **47** | 00

For Privacy Notice, get FTB 1131 ENG/SP.	613	7971184	Schedule P (540) 2018	**Side 1**

Schedule P (540) Substitute Mapped Form

Part III Credits that Reduce Tax   **Note:** Be sure to attach your credit forms to Form 540.

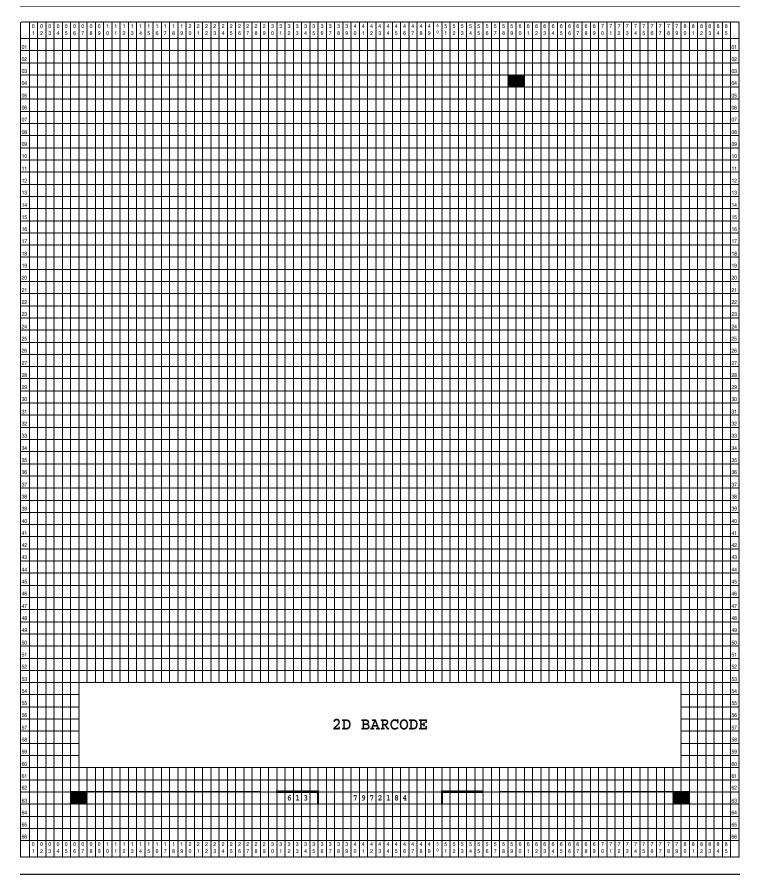|		(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
1 Enter the amount from Form 540, line 35. . . . . ⊙ 1		**48**	00		
2 Enter the tentative minimum tax from Side 1, Part II, line 24. . . . . ⊙ 2		**49**	00		
Section A – Credits that reduce excess tax.					
3 Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits. **3**				⊙ **50**	
A1 Credits that reduce excess tax and have no carryover provisions.					
4 Code: 162 Prison inmate labor credit (FTB 3507) **4**			⊙ **51**		
5 Code: 232 Child and dependent care expenses credit (FTB 3506). **5**			⊙ **52**		
A2 Credits that reduce excess tax and have carryover provisions. See instructions.					
6 Code: ⊙ **53** ___ ____ Credit Name:_____ **6**			⊙ **54**		⊙ **55**
7 Code: ⊙ **56** ___ ____ Credit Name:_____ **7**			⊙ **57**		⊙ **58**
8 Code: ⊙ **59** ___ ____ Credit Name:_____ **8**			⊙ **60**		⊙ **61**
9 Code: ⊙ **62** ___ ____ Credit Name:_____ **9**			⊙ **63**		⊙ **64**
10 Code: 188 Credit for prior year alternative minimum tax. **10**	⊙ **65**		⊙ **66**		⊙ **67**
Section B – Credits that may reduce tax below tentative minimum tax.					
11 If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c). **11**				⊙ **68**	
B1 Credits that reduce net tax and have no carryover provisions.					
12 Code: 170 Credit for joint custody head of household. **12**			⊙ **69**		
13 Code: 173 Credit for dependent parent **13**			⊙ **70**		
14 Code: 163 Credit for senior head of household **14**			⊙ **71**		
15 Nonrefundable renter's credit **15**			⊙ **72**		
B2 Credits that reduce net tax and have carryover provisions. See instructions.					
16 Code: ⊙ **73** ___ ____ Credit Name:_____ **16**			⊙ **74**		⊙ **75**
17 Code: ⊙ **76** ___ ____ Credit Name:_____ **17**			⊙ **77**		⊙ **78**
18 Code: ⊙ **79** ___ ____ Credit Name:_____ **18**			⊙ **80**		⊙ **81**
19 Code: ⊙ **82** ___ ____ Credit Name:_____ **19**			⊙ **83**		⊙ **84**
B3 Other state tax credit.					
20 Code: 187 Other state tax credit **20**			⊙ **85**		
Section C – Credits that may reduce alternative minimum tax.					
21 Enter your alternative minimum tax from Side 1, Part II, line 26. . . . . **21**				⊙ **86**	
22 Code: 180 Solar energy credit carryover from Section B2, column (d) **22**			⊙ **87**		⊙ **88**
23 Code: 181 Commercial solar energy credit carryover from Section B2, column (d). . **23**			⊙ **89**		⊙ **90**
24 Adjusted AMT. Enter the balance from line 23, column (c) here and on Form 540, line 61 . . . . **24**				⊙ **91**	

This space reserved for 2D barcode

Schedule P (540) Barcode Placement Side 2 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
5-53	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, "7972184" (Side 2)

Schedule P (540) Barcode Placement Side 2 Record Layout
Note: Record Layout is Reduced

2D BARCODE

6 1 3   7 9 7 2 1 8 4

Schedule W-2 2D Specifications

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	804-01	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for each 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		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35	Special Characters: space	
10		Taxpayer's Suffix	A	4	format/valid Range SR, JR, TR, I, II, III, IV, V, VI, VII, VIII, IX, X	
11		Taxpayer's SSN or ITIN	N	9		
12	1st a	Employee's SSN	N	9		
13	1st b	EIN	N	9		
14	1st c	Employer's Name	AN	35	Special Characters: space	
15	1st c	Employer's Street Address	AN	35	Special Characters: space – / U.S. or Foreign	
16	1st c	Employer's City/Province/County	AN	17	Special Characters: space – U.S. or Foreign	
17	1st c	Employer's State	A	2	Refer to Standard Abbreviation in Pub. 1098, Part 1	
18	1st c	Employer's ZIP/Postal code	AN	16	Special Characters: – U.S. ZIP or Foreign Postal code	

Schedule W-2 2D Specifications

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
19	1st c	Country	AN	19	Enable when Employer's State and Employer's ZIP are both empty. Special Characters: space 2-character Country Abbreviation may be used.	
20	1st e	Employee's First Name	A	11		
21	1st e	Employee's Middle Initial	A	1		
22	1st e	Employee's Last Name	A	35	Special Characters: space	
23	1st e	Employee's Suffix	A	4	format/valid Range SR, JR, TR, I, II, III, IV, V, VI, VII, VIII, IX, X	
24	1st f	Employee's Street Address	AN	35	Special Characters: space / – U.S. or Foreign	
25	1st f	Employee's City/Province/County	AN	17	Special Characters: space – U.S. or Foreign	
26	1st f	Employee's State	A	2	Refer to Standard Abbreviations in Pub. 1098, Part 1	
27	1st f	Employee's ZIP/Postal Code	AN	16	Special Characters: – U.S. ZIP or Foreign Postal code	
28	1st f	Country	AN	19	Enable when Employee's State and Employee's ZIP are both empty. Special Characters: space 2-character Country Abbreviation may be used.	
29	1st 1	Wages, Tips and Other Compensation	N	15		
30	1st 2	Federal Income Tax Withheld	N	15		
31	1st 3	Social Security Wages	N	15		
32	1st 4	Social Security Tax Withheld	N	15		
33	1st 6	Medicare Tax Withheld	N	15		
34	1st 7	Social Security Tips	N	15		

Schedule W-2 2D Specifications

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
35	1st 8	Allocated Tips	N	15		
36	1st 10	Dependent Care Benefits	N	15		
37	1st 11	Nonqualified Plans	N	15		
38	1st 12a	Codes	AN	4		
39	1st 12a	Amounts	N	15		
40	1st 12b	Codes	AN	4		
41	1st 12b	Amounts	N	15		
42	1st 12c	Codes	AN	4		
43	1st 12c	Amounts	N	15		
44	1st 12d	Codes	AN	4		
45	1st 12d	Amounts	N	15		
46	1st 13	Statuatory Employee Check Box	X0	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
47	1st 13	Retirement Plan Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
48	1st 13	Third Party Sick Pay Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
49	1st 14	SDI, VPDI, or CA SDI Type	A	6		
50	1st 14	SDI, VPDI, or CA SDI Amount	N	15		
51	1st 15	State	A	2		
52	1st 15	Employer's State ID	AN	16		
53	1st 16	State Wages, Tips, etc	N	15		
54	1st 17	State Income Tax	N	15		
55	2nd a	Employee's SSN	N	9		
56	2nd b	EIN	N	9		
57	2nd c	Employer's Name	AN	35	Special Characters: space	
58	2nd c	Employer's Street Address	AN	35	Special Characters: space – / U.S. or Foreign	
59	2nd c	Employer's City/Province/County	AN	17	Special Characters: space – U.S. or Foreign	
60	2nd c	Employer's State	A	2	Refer to Standard Abbreviations in Pub. 1098, Part 1	

Schedule W-2 2D Specifications

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
61	2nd c	Employer's ZIp/Postal code	AN	16	Special characters: – U.S. ZIP or Foreign Postal code	
62	2nd c	Country	AN	19	Enable when Employer's State and Employer's ZIP are both empty. Special Characters: space 2-character Country Abbreviation may be used.	
63	2nd e	Employee's First Name	A	11	Special chars: space	
64	2nd e	Employee's Middle Initial	A	1		
65	2nd e	Employee's Last Name	A	35	Special Characters: Space	
66	2nd e	Employee's Suffix	A	4	format/valid Range SR, JR, TR, I, II, III, IV, V, VI, VII, VIII, IX, X	
67	2nd f	Employee's Street Address	AN	35	Special Characters: space / – U.S. or Foreign	
68	2nd f	Employee's City/Province/County	AN	17	Special Characters: space – U.S. or Foreign	
69	2nd f	Employee's State	A	2	Refer to Standard Abbreviations in Pub. 1098, Part 1	
70	2nd f	Employee's ZIP/Postal code	AN	16	Special Characters: – U.S. ZIP or Foreign Postal code	
71	2nd f	Country	AN	19	Enable when Employee's State and Employee's ZIP are both empty. Special Characters: space 2-character Country Abbreviation may be used.	

Schedule W-2 2D Specifications

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	2nd 1	Wages, Tips and Other Compensation	N	15		
73	2nd 2	Federal Income Tax Withheld	N	15		
74	2nd 3	Social Security Wages	N	15		
75	2nd 4	Social Security Tax Withheld	N	15		
76	2nd 6	Medicare Tax Withheld	N	15		
77	2nd 7	Social Security Tips	N	15		
78	2nd 8	Allocated Tips	N	15		
79	2nd 10	Dependent Care Benefits	N	15		
80	2nd 11	Nonqualified Plans	N	15		
81	2nd 12a	Codes	AN	4		
82	2nd 12a	Amounts	N	15		
83	2nd 12b	Codes	AN	4		
84	2nd 12b	Amounts	N	15		
85	2nd 12c	Codes	AN	4		
86	2nd 12c	Amounts	N	15		
87	2nd 12d	Codes	AN	4		
88	2nd 12d	Amounts	N	15		
89	2nd 13	Statuatory Employee Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
90	2nd 13	Retirement Plan Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
91	2nd 13	Third Party Sick Pay Check Box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
92	2nd 14	SDI, VPDI, or CA SDI Type	A	6		
93	2nd 14	SDI, VPDI, or CA SDI Amount	N	15		
94	2nd 15	State	A	2		
95	2nd 15	Employer's State ID	AN	16		
96	2nd 16	State Wages, Tips, etc.	N	15		
97	2nd 17	State Income Tax	N	15		
98		END OF FILE	AN	5	*EOD*	

Schedule W-2 Substitute Mapped Form

TAXABLE YEAR		CALIFORNIA SCHEDULE
2018	**Wage and Tax Statement**	**W-2**

Important: Attach this form to the back of your original or amended Form 540, 540 2EZ, or Form 540NR (Long or Short).

Name(s) as shown on tax return	SSN or ITIN
7-10	– 11 –

Caution: If this form is filled out, **do not** send your Form(s) W-2 to the Franchise Tax Board. If your Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your Form(s) W-2 to the lower front of your tax return. **All fields must be completed. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

Employee's social security number, name, and address must be the same as the information on the Form(s) W-2.

W-2 Information	1st W-2	2nd W-2
a. Employee's social security number*	12	55
b. Employer identification number (EIN)	13	56
c. Employer's name	14	57
Address	15	58
City	16	59
State	17	60
Zip code	18 · 19	61 · 62
e. Employee's first name*	20	63
Middle initial*	21	64
Last name*	22	65
Suffix*	23	66
f. Employee address*	24	67
City*	25	68
State*	26	69
Zip code*	27 · 28	70 · 71
1. Wages, tips, other compensation	29	72
2. Federal income tax withheld	30	73
3. Social security wages	31	74
4. Social security tax withheld	32	75
6. Medicare tax withheld	33	76

2D SPECIFICATIONS FOR SCHEDULE W-2

Schedule W-2 Substitute Mapped Form

■

W-2 Information	1st W-2	2nd W-2
7. Social security tips	◉ 34	◉ 77
8. Allocated tips (not included in box 1)	◉ 35	◉ 78
10. Dependent care benefits	◉ 36	◉ 79
11. Nonqualified plans	◉ 37	◉ 80

12. Codes and amounts

	Codes	Amounts	Codes	Amounts
12a.	◉ 38	◉ 39	◉ 81	◉ 82
12b.	◉ 40	◉ 41	◉ 83	◉ 84
12c.	◉ 42	◉ 43	◉ 85	◉ 86
12d.	◉ 44	◉ 45	◉ 87	◉ 88

13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay

◉ ☐ Statutory employee	46	◉ ☐ Statutory employee	89
◉ ☐ Retirement plan	47	◉ ☐ Retirement plan	90
◉ ☐ Third-party sick pay	48	◉ ☐ Third-party sick pay	91

14. SDI, VPDI, or CA SDI (from box 14 or 19)

Type	Amount	Type	Amount
◉ 49	◉ 50	◉ 92	◉ 93

15. State and employer's state ID number

State	Employer's state ID number	State	Employer's state ID number
◉ 51	◉ 52	◉ 94	◉ 95

16. State wages, tips, etc.	◉ 56	◉ 96
17. State income tax	◉ 54	◉

This space reserved for 2D barcode

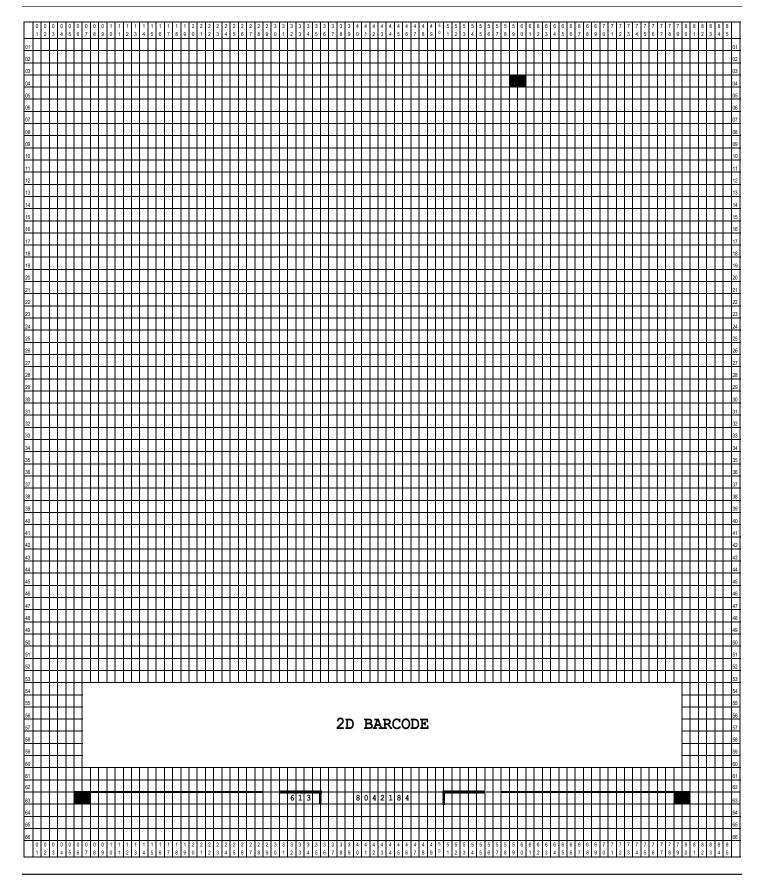■ **Side 2** Schedule W-2 2018   613   8042184 ⌐   ⌐

Schedule W-2 Barcode Placement Side 2 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
5-53	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, "8042184" (Side 2)

Schedule W-2 Barcode Placement Side 2 Record Layout
Note: Record Layout is Reduced

2D BARCODE

613   8042184

Form Schedule X Specifications Barcode 1 of 1

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	853	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for each 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		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer Suffix	A	4		
11		Taxpayer's SSN or ITIN	N	9		
12	1	Amount you owe on amended tax return	N	15		
13	2	Overpaid tax	N	15		
14	3	Add line 1 and line 2	N	15		
15	4	Refund on amended tax return	N	15		
16	5	Tax paid with original tax return	N	15		
17	6	Add line 4 and line 5	N	15		
18	7	Amount you owe	N	15		
19	8c	Penalties/Interest	N	15		
20	9	Refund subtotal	N	15		
21	10	Amount of line 9 you want applied to your 2019 estimated tax	N	15		
22	11	REFUND	N	15		
23	1a	Protective claim for refund Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
24	1b	Reservation source income adjustments Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
25	1c	Pass-through entity adjustment Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
26	1d	Federal audit and/or adjustments Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
27	1e	FTB audit contact Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark

Form Schedule X Specifications Barcode 1 of 1

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
28	1f	NOL carryback Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
29	1g	Error on original return Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
30	1h	Credit adjustment Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
31	1i	Earned income tax credit Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
32	1j	Disaster Loss Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
33	1k	Military HR 100 Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
34	1l	Informal Claim Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
35	1m	Other Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
36		END OF FILE	AN	1	*EOD*	

Schedule X Substitute Mapped Form

TAXABLE YEAR

California Explanation of Amended Return Changes

CALIFORNIA SCHEDULE

X

Attach this schedule to amended Form 540, Form 540 2EZ, or Long or Short Form 540NR

Name(s) as shown on amended tax return **7-10**

Your SSN or ITIN **11**

Part I   Financial Adjustments – Reconciliation

1	Enter the amount you owe, as shown on the amended tax return . . . . ⊙ 1	**12**	00
2	Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions . . . ⊙ 2	**13**	00
3	Add line 1 and line 2 . . . . ⊙ 3	**14**	00
4	Enter the refund, as shown on the amended tax return. See instructions . . . . ⊙ 4	**15**	00
5	Tax paid with original tax return plus additional tax paid after it was filed. Do not include penalties and interest ⊙ 5	**16**	00
6	Add line 4 and line 5 . . . . ⊙ 6	**17**	00
7	**AMOUNT YOU OWE.** If line 3 is more than line 6, subtract line 6 from line 3. See instructions. . . . . ⊙ 7	**18**	00
8	Penalties/Interest. See instructions: **Penalties 8a** _____ **Interest 8b** _____ ⊙ 8c	**19**	00
9	**Refund subtotal.** If line 6 is more than line 3, subtract line 3 from line 6. . . . . ⊙ 9	**20**	00
10	Amount of line 9 you want applied to your 2019 estimated tax. See instructions. . . . . ⊙ 10	**21**	00
11	**REFUND.** See instructions. . . . . ⊙ 11	**22**	00

Part II   Reason(s) for Amending

1 Check all that apply:

⊙ **a** **23** Protective claim for refund   ⊙ **f** **28** NOL carryback   ⊙ **k** **33** Military HR 100

⊙ **b** **24** Reservation source income adjustments   ⊙ **g** **29** Error on original return   ⊙ **l** **34** Informal claim

⊙ **c** **25** Pass-through entity adjustments   ⊙ **h** **30** Credit adjustment   ⊙ **m** **35** Other

⊙ **d** **26** Federal audit and/or adjustments   ⊙ **i** **31** Earned income tax credit

⊙ **e** **27** FTB audit contact   ⊙ **j** **32** Disaster Loss

2 Provide further explanation of reason(s) for amending below. If needed, attach a separate sheet that includes your name and SSN or ITIN.

_____
_____
_____
_____
_____
_____
_____
_____
_____
_____

This space reserved for 2D barcode

FORM SCHEDULE X BARCODE PLACEMENT

Form Schedule X Barcode Placement Side 1 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
5-53	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, "8531184" (Side 1)

Form Schedule X Barcode Placement Side 1 Record Layout
Note: Record Layout is Reduced

2D BARCODE

613   8531184