	Absolute Po	sitioning	Form 540 Spe	ecifications (Side 1)
Definitions	NUMERIC = 0-9	IUST BE AL	L CAPS) L CAPS), 0-9	data (print I Return Sur must be Le	r 12-point font, not bold, for taxpayer ines 7–60), CTP ID, Doc ID and Paper vey. (print line 63). All printed text and data ft Aligned unless specific instruction is Field Description column.
Print Line Number	Identification	Begin Print Position	Maximum Field <u>Length</u>	End Print Position	Field Description
1-3	Blank lines			_	
4	"Taxable Year" and "Underline"	6	8	13	Conventional form size/style
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
4	"Form" and "Underline"	69	11	79	Conventional form size/style
5	Tax Year Area	7	6	12	Conventional form size/style
5	Title of Form	15	42	56	Conventional form size/style
5	Form Identifier (540) Area	70	9	78	Conventional form size/style
6	Tax Year Area	7	6	12	Conventional form size/style
6	Title of Form	15	42	56	Conventional form size/style
6	Form Identifier (540) Area	70	9	78	Conventional form size/style
6	Bold Line	6	-	80	Conventional form size/style
7	Amended	6	7	12	"AMENDED" If Amended = Yes - print "AMENDED" If Amended = No - leave blank
7	Amended Tax Return	16	1	16	If Amended = Yes - Print "1" If Amended = No - Leave blank
7	Account Period Ending	37	3	39	"APE"
7	Fiscal Year Ending	42	6	47	MMYYYY or leave blank
7	Federal Return Attachment Area Question - Did Taxpayer attach any federal forms for schedules other than Sch A, or Sch B?	52	29	80	Yes – print "ATTACH FEDERAL RETURN" NO – PRINT "DO NOT ATTACH FEDERAL RETURN"
7	ARRP Area	78	3	80	Conventional form size/style
9	Taxpayer's SSN (or ITIN) (mandatory)	6	11	16	Numeric, "–"
9	Name Control (First 4 Letters of Last Name) (mandatory)	19	4	22	Alpha, No Embedded Spaces, No symbols or punctuation
9	If Joint or Separate Tax Return, Spouse's/RDP's SSN (or ITIN) (mandatory)	28	11	38	Numeric, "-"
9	Form Year Indicator (mandatory)	52	2	53	"20"
9	Principal Business Activity (PBA)	57	3	59	Print "PBA" only when there is a "PBA" code.
0	Principal Business Activity (PBA) Code	63	6	68	Numeric. If the PBA code is less than 6 characters and do not populate with zeros. If no PBA code, leave PBA field blank.
9	ARRP Area	63 78	3	80	Conventional form size/style
10	Taxpayer's First Name (mandatory)	6	11	16	Alpha, No Embedded Spaces
10	Taxpayer's Middle Initial	19	1	19	Alpha, or blank
10	Taxpayer's Last Name (mandatory)	22	35	56	Alpha
10	Taxpayer's Suffix	59	4	62	Alpha, or blank
10	Taxpayer – If Deceased, must Enter Date of Death, otherwise, leave blank	65	10	74	Numeric, "-", mm-dd-yyyy (e.g., 08-01-2029), or blank
10	ARRP Area	78	3	80	Conventional form size/style
					7 -

				Form 540 Sp		· ,
Definitions	initions ALPHA = NUMERIC = ALPHANUMERIC =		A-Z (MUST BE ALL CAPS) 0-9 A-Z (MUST BE ALL CAPS), 0-9			ier 12-point font, not bold, for taxpayer t lines 7–60), CTP ID, Doc ID and Paper urvey. (print line 63). All printed text and data left Aligned unless specific instruction is in Field Description column.
Print Line			Begin Print	Maximum Field	End Print	Field
<u>Number</u>	Identification		Position	Length	Position	<u>Description</u>
11	If Joint Spouse's/RDP's First Name (mandatory)		6	11	16	Alpha, No Embedded Spaces
11	If Joint Tax Return, Spouse's/ Middle Initial	RDP's	19	1	19	Alpha, or blank
11	If Joint Tax Return, Spouse's/ (mandatory)	RDP's Last Name	e 22	35	56	Alpha
11	If Joint Tax Return, Spouse's/	RDP's Suffix	59	4	62	Alpha, or blank
11	If Joint Tax Return, Spouse/R must Enter Date of Death, ot leave blank		d, 65	10	74	Numeric, "-", mm-dd-yyyy (e.g., 08-01-2029), or blank
11	ARRP Area		78	3	80	Conventional form size/style
12	Additional Information for In-Care-Of Name or Supplemental Address Inform	nation	6	35	40	Alphanumeric, Embedded spaces, No punctuation, no symbols other than "/". If no "in-care-name" and supplemental address information, leave blank.
12	Executor/Guardian		43	35	77 .	Alphanumeric
12	ARRP Area		78	3	80	Conventional form size/style
13	Street Address (mandatory)		6	35	40	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or "-"
13	APT, STE, SP, RM, FL, BLDG	a, and UN	43	5	47	Alpha, "APT, STE, Sp, RM, FL, BLDG, or UN". Print only if there is a Number or Letter.
13	APT, STE, SP, RM, FL, BLDG AND UN Number or Letter	G,	49	5	53	Alphanumeric, no symbols
13	Private Mail Box (PMB)		56	3	58	Print "PMB" only when there is a "PMB" number or letter.
13	Private Mail Box Number or L	etter	60	6	65	Alphanumeric, or blank
13	ARRP Area		78	3	80	Conventional form size/style
						Alpha only, Courier 12-point font, any order, or blank D = Taxpayer deceased
13	ARRP Area (continued) RP C	Codes:	79	2	80	C = Spouse/RDP deceased
4	City (mandatory)		6	17	22	Alphanumeric, Embedded spaces
14	State (mandatory) Use the St Abbreviations in this publication		25	2	26	Alpha. If foreign address, leave State field blank
14	ZIP Code	U	29	10	38	Numeric, "," If foreign address, leave Zip Code field blank.
14	ARRP Area		78	3	80	Conventional form size/style
						Alphanumeric, Courier 12-point font, any order, or blank E = IRC 965 O = Outside the USA U = Military
14	ARRP Area (continued) RP C	Codes:	78	3	80	9 = Disaster
15	If Foreign Country Name		6	19	24	Alphanumeric, Embedded spaces, or blank. 2-character County Abbreviation may be used.
15	If Foreign Province/State/Cou	inty	27	17	43	Alphanumeric, Embedded spaces, or blank
15	If Foreign Postal Code		46	16	61	Alphanumeric, Embedded spaces, or blank

	Abs	olute Positioning	Form 540 Sp	ecifications	s (Side 1)	
Definitions	ALPHA = NUMERIC = ALPHANUMERIC =	A-Z (MUST BE AI 0-9 A-Z (MUST BE AI	,	Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), CTP ID, Doc ID and Paper Return Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in Field Description column.		
Print Line		Begin Print	Maximum Field	End Print	Field	
Number	Identification	Position	<u>Length</u>	Position	<u>Description</u>	
16	Taxpayer's Date of Birth	6	10	15	or blank	
16	If Joint or Separate Tax Return, Spouse's/RDP's Date of Birth	18	10	27	Numeric, "-", mm-dd-yyyy (eg., 06-13-1948), or blank	
16	Taxpayer's Prior Name (if applicable)	30	17	46	Alpha, Last name only, or leave blank (e.g. Marriage/RDP in the current tax year changes spouse's/RDP's maiden name)	
16	If Joint Tax Return, Spouse's/RDP's F (if applicable)	Prior Name 49	17	65	Alpha, Last name only, or leave blank (e.g., Mar jage/RDP in the current tax year changes spouse's/RDP's maiden name)	
17-30	Blank lines	_	-	-	-	
31-60	Form area with absolute position data	a fields 6	-	80	Conventional form size/style with absolute position data fields	
31	Form area	6	_	80	Conventional form, size/style	
32	County at time of filing	11	28	38	Alpha	
33	Address above is the same as your p physical residence address at the time	•	1	71	Upper X = marked check box Blank = unmarked check box	
34-36	Form area	6	4	80		
37	Street Address	11	48	58	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or "-"	
37	Apt. no/ste. no	62	9	70	Alphanumeric, no symbols	
38-39	Blank lines		-			
40	City	11	48	58	Alphanumeric, Embedded spaces	
40	State	62	2	63	Alpha	
40	Zip Code	67	10	76	Numeric, "-"	
41	Blank Line	-	-	_		
42-43	Form area	6	_	80		
44	Line 1. Single	12	1	12	Upper X = marked check box Blank = unmarked check box	
44	Line 4. Head of household	36	1	36	Upper X = marked check box Blank = unmarked check box	
45	Blank line	-	_	_	-	
46	Line 2. Married/RDP filing jointly	12	1	12	Upper X = marked check box Blank = unmarked check box	
46	Line 5. Qualifying Widow(er)	36	1	36	Upper X = marked check box Blank = unmarked check box	
47-49	Form area	6	-	80	Conventional form, size/style	
50	Line 3. Married/RDP filing separately		1	12	Upper X = marked check box Blank = unmarked check box	
51	Blank line	_	_	_		
52	Line 6. Claimed as a Dependent on A Return	66	1	66	Upper X = marked check box Blank = unmarked check box	
53-55	Form area	6	_	80	Conventional form, size/style	
56	Line 7. Personal Exemption Count	54	1	54	"0," "1," "2"	
56	Line 7. Personal Exemption Amount	65	15	79	Numeric	
57	Form area	6	_	80	Conventional form, size/style	

						(0)
		Abso	lute Positioning	Form 540 Sp	ecifications	(Side 1)
Definitions	ALPHA NUMERIC ALPHANUMERIC	= = =	A-Z (MUST BE AL 0-9 A-Z (MUST BE AL	,	data (print Return Su must be L	ter 12-point font, not bold, for taxpayer t lines 7–60), CTP ID, Doc ID and Paper rvey. (print line 63). All printed text and data eft Aligned unless specific instruction is n Field Description column.
Print Line <u>Number</u>	Identification		Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description
58	Line 8. Blind Exemption Count		54	1	54	"0," "1," "2"
58	Line 8. Blind Exemption Amou	nt	65	15	79	Numeric
59	Form area		6	-	80	Conventional form, size/style
60	Line 9. Senior Exemption Cou	nt	54	1	54	"O", "1", "2"
60	Line 9. Senior Exemption Amo	unt	65	15	79	Numeric
61-62	Blank lines		-	_	-	
62-63	Bottom Registration Mark, And conventional Form 540	hor Mar	k, and –	_	- (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, "31012 0 4"
				0		Print Reason Codes, Numeric "1"= I believe there is an extra cost to e-file "2"= I believe e-filing is not secure "3"= I do not want 3rd party software to have my data "4"= I do not want Franchise Tax Board to have my data "5"= My Federal e-file return was rejected "6"= I have no Internet
63	Paper Return Survey		53	1	53	connection Or blank

Definitions	ALPHA	,	IUST BE AL	L CAPS)	Use Courier 12-point font, not bold, for taxpayer		
	NUMERIC ALPHANUMERIC	= 0-9 = A-Z (N	IUST BE ALL CAPS), 0-9		data (print lines 7–60), CTP ID, Doc ID and Paper Return Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in Field Description column.		
Print Line <u>Number</u>	<u>Identification</u>		Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>	
1-3	Blank lines		_	_	_	_	
4	Anchor Mark	l	59	2	60	Anchor mark, Conventional form size/style	
5-8	Form area		6	_	80	Conventional form size/style	
9	Line 10. Dependent 1 First Na If entry made in this field, th entries in "Dependent 1 Las "Dependent 1 Relationship" "Dependent 1 SSN" field.Ott fields must be blank.	ere must be t Name" field, field, and	r 20	11	30	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Dependent 1 Last Name" field at print line 54, "Dependent 1 SSN" field at print line 56, "Dependent 1 Relationship" field at print line 58. Otherwise, all four fields must be blank.	
9	Line 10. Dependent 2 First Na If entry made in this field, th entries in "Dependent 2 Las "Dependent 2 Relationship" "Dependent 2 SSN" field. Ot four fields must be blank.	ere must be t Name" field, field, and	41	11	51	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Dependent 2 Last Name" field at print line 54, "Dependent 2 SSN" field at print line 56, "Dependent 2 Relationship" field at print line 58. Otherwise, all four fields must be blank.	
9	Line 10. Dependent 3 First Na If entry made in this field, th entries in "Dependent 3 Las "Dependent 3 Relationship" "Dependent 3 SSN" field. Ot four fields must be blank.	ere must be t Name" field, field, and	62	11	72	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Dependent 3 Last Name" field at print line 54, "Dependent 3 SSN" field at print line 56, "Dependent 3 Relationship" field at print line 58. Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)	
10	Blank line					_	
11	Line 10. Dependent 1 Last Na If entry made in this field, the entries in "Dependent 1 Firs "Dependent 1 Relationship" "Dependent 1 SSN" field. Of four fields must be blank.	ere must be t Name" field, field and	20	17	36	Alpha. If entry made in this field, there must be entries in "Dependent 1 First Name" field at print line 52, "Dependent 1 SSN" at print line 56, and "Dependent 1 Relationship" field at print line 58. Otherwise, all four fields must be blank.	
11	Line 10. Dependent 2 Last Na If entry made in this field, th entries in "Dependent 1 Firs "Dependent 1 Relationship" and "Dependent 1 SSN" field all four fields must be blank	ere must be t Name" field, field d. Otherwise,	41	17	57	Alpha. If entry made in this field, there must be entries in "Dependent 2 First Name" field at print line 52, "Dependent 2 SSN" at print line 56, and "Dependent 2 Relationship" field at print line 58. Otherwise, all four fields must be blank.	
11	Line 10. Dependent 3 Last Na If entry made in this field, th entries in "Dependent 1 Firs "Dependent 1 Relationship" "Dependent 1 SSN" field. Ot four fields must be blank.	ere must be t Name" field, field and	62	17	78	Alpha. If entry made in this field, there must be entries in "Dependent 3 First Name" field at print line 52, "Dependent 3 SSN" at print line 56, and "Dependent 3 Relationship" field at print line 58. Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)	
12	Blank line	-	_	_		- -	
12	Line 10. Dependent 1 SSN						
	If entry made in this field, the entries in "Dependent 1 If field, "Dependent 1 Last Nar and "Dependent 1 Relations Otherwise, all four fields mu	First Name" ne" field hip" field.	20	9	28	Numeric. If entry made in this field, there must be entries in "Dependent 1 First Name" field at print line 52, "Dependent 1 Last Name" field at print line 54 and "Dependent 1 Relationship" field at print line 58. Otherwise, all four fields must be blank.	

	Absolu	te Positioning	Form 540 Sp	ecifications	(Side 2)
Definitions	NUMERIC = 0	A-Z (MUST BE AL)-9 A-Z (MUST BE AL	L CAPS), 0-9	data (print Return Su must be Lo provided in	er 12-point font, not bold, for taxpayer lines 7–60), CTP ID, Doc ID and Paper rvey. (print line 63). All printed text and data eft Aligned unless specific instruction is n Field Description column.
Print Line <u>Number</u>	<u>Identification</u>	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description
13	Line 10. Dependent 2 SSN If entry made in this field, there must be entries in "Dependent 2 First Name field, "Dependent 2 Last Name" field and "Dependent 2 Relationship" field. Otherwise, all four fields must be blan		9	49	Numeric. If entry made in this field, there must be entries in "Dependent 2 First Name" field at print line 52, "Dependent 2 Last Name" field at print line 54 and "Dependent 2 Relationship" field at print line 58. Otherwise, all four fields must be blank.
13	Line 10. Dependent 3 SSN If entry made in this field, there must lentries in "Dependent 3 First Name" field "Dependent 3 Last Name" field and "Dependent 3 Relationship" field. Otherwise, all four fields must be blant	eld,	9	70	Numeric. If entry made in this field, there must be entries in "Dependent 3 First Name" field at print line 52, "Dependent 3 Last Name" field at print line 54 and "Dependent 3 Relationship" field at print line 58. Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)
14	Blank line	-	-	-	-
15	Line 10. Dependent 1 Relationship If entry made in this field, there must lentries in "Dependent 1 First Name" field "Dependent 1 Last Name" field and "Dependent 1 SSN" field. Otherwi	eld,	12	31	Alpha. If entry made in this field, there must be entries in "Dependent 1 First Name" field at print line 52, "Dependent 1 Last Name" field at print line 54, and "Dependent 1 SSN" field at print line 56. Otherwise, all four fields must be blank.
15	Line 10. Dependent 2 Relationship If entry made in this field, there must entries in "Dependent 2 First Name" field "Dependent 2 Last Name" field and "Dependent 2 SSN" field. Otherwiall four fields must be blank.	eld,	12	52	Alpha. If entry made in this field, there must be entries in "Dependent 2 First Name" field at print line 52, "Dependent 2 Last Name" field at print line 54, and "Dependent 2 SSN" field at print line 56. Otherwise, all four fields must be blank.
15	Line 10. Dependent 3 Relationship If entry made in this field, there must lentries in "Dependent 3 First Name" field "Dependent 3 Last Name" field and "Dependent 3 SSN" field. Otherwi	eld,	12	73	Alpha. If entry made in this field, there must be entries in "Dependent 3 First Name" field at print line 52, "Dependent 3 Last Name" field at print line 54, and "Dependent 3 SSN" field at print line 56. Otherwise, all four fields must be blank. (Exception: If more than three dependents, print "SEE ATTACHED".
16	Blank line	-	_	_	- -
17	Line 10. Dependent Exemption Count	51	2	52	Numeric, For Example "1," "2," "3" "99"
17	Line 10. Dependent Exemption Amount	64	15	78	Numeric
18	Blank lines		_	_	
19	Line 11. Exemption amount	64	15	78	Numeric
20-21	Blank lines		_	_	-
22	Line 12. State wages	40	15	54	Numeric
23	Blank line		_	_	
24	Line 13. Federal AGI	62	15	76	Numeric
	Blank line	_	_		_
25					
25 26	Line 14. CA Adjustments – subtractions	62	15	76	Numeric

	Absolute Po	sitioning	Form 540 Spe	ecifications (Side 2)
Definitions	NUMERIC = 0-9	UST BE AL	L CAPS) L CAPS), 0-9	data (print li Return Surv must be Lef	12-point font, not bold, for taxpayer nes 7–60), CTP ID, Doc ID and Paper rey. (print line 63). All printed text and data t Aligned unless specific instruction is Field Description column.
Print Line <u>Number</u>	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description
30	Line 16. CA Adjustments – additions	62	15	76	Numeric
31	Blank line	_	_	_	_
32	Line 17. California adjusted gross income	62	15	76	Númeric
33-37	Form area	6	_	80	Conventional form, size/style
38	Line 18. Standard/Itemized Deductions	62	15	76	Numeric
39	Blank line	_	_	-	-
40	Line 19. Total taxable income "Write in"	51	5	55	Alpha
40	Line 19. Total taxable income	62	15	76	Numeric
41-44	Form area	6	-	80	Conventional form, size/style
45	Line 31. Tax from FTB 3800 Check Box	27	1	27	Upper X = marked check box Blank = unmarked check box
45	Line 31. Tax from FTB 3803 Check Box	39		39	Upper X = marked check box Blank = unmarked check box
45	Line 31. Tax	62	15	76	Numeric
46	Blank line	-		-	
47	Line 32. Exemption Credits	62	15	76	Numeric
48	Blank line	3	_	-	
49	Line 33. Subtract line 32 from line 31	62	15	76	Numeric
50	Blank line	-	-	-	_
51	Line 34. Tax from Sch G-1 Check Box	35	1	35	Upper X = marked check box Blank = unmarked check box
51	Line 34. Tax from FTB 5870A Check Box	47	1	47	Upper X = marked check box Blank = unmarked check box
51	Line 34. Tax	62	15	76	Numeric
52	Blank line	-	-	_	_
53	Line 35. Add line 33 and line 34	62	15	76	Numeric
54-55	Blank line		_	_	_
56	Line 40. Nonrefundable Child and Dependent Care Expenses Credit	62	15	76	Numeric
57	Blank line	-	-	_	_
58	Line 43. Code	44	3	46	Numeric
58	Line 43. Amount	62	15	76	Numeric
59	Blank line	-	_	_	_
60	Line 44. Code	44	3	46	Numeric
60	Line 44. Amount	62	15	76	Numeric
61	Blank line	-	-	_	_
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 540	_	_		End of bottom registration mark, anchor mark, and conventional form size/style

		Absolu	te Positioning	Form 540 Sp	ecifications ((Side 2)
Definitions	ALPHA NUMERIC ALPHANUMERIC	= (A-Z (MUST BE AL)-9 A-Z (MUST BE AL	,	data (print l Return Sur must be Le	er 12-point font, not bold, for taxpayer lines 7–60), CTP ID, Doc ID and Paper vey. (print line 63). All printed text and data ft Aligned unless specific instruction is Field Description column.
Print Line <u>Number</u>	Identification		Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description
63	CTP ID (mandatory)		32	3	34	Numeric
63	Doc ID (mandatory)		40	7	46	Numeric, "3102204"
63	Paper Return Survey		53	1	53	Print Reason Codes, Numeric "1"= I believe there is an extra cost to e-file "2"= I believe e-filing is not secure "3"= I do not want 3rd party software to have my data "4"= I do not want Franchise Tax Board to have my data "5"= My Federal e-file return was rejected "6"= I have no Internet connection Or blank

	Absolute Pos	sitioning F	Form 540 Spe	ecifications (Side 3)
Definitions	NUMERIC = 0-9	UST BE ALI UST BE ALI	L CAPS) L CAPS), 0-9	data (print li Return Surv must be Lef	r 12-point font, not bold, for taxpayer nes 7–60), CTP ID, Doc ID and Paper rey. (print line 63). All printed text and data t Aligned unless specific instruction is Field Description column.
Print		Begin	Maximum	End	Field
Line <u>Number</u>	<u>Identification</u>	Print Position	Field <u>Length</u>	Print Position	Field <u>Description</u>
1-3	Blank lines	_	_	_	
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-6	Form area	6	_	80	Conventional form, size/style
7-60	Form area with exact position data fields	_	_	_	Conventional form size/style with exact position data fields
7	Line 45. Claim more than two credits	62	15	76	Numeric
8	Blank line	_	_	-	<i>-</i>
9	Line 46. Nonrefundable renter's credit	62	15	76	Numeric
10	Blank line	_	-	-	-
11	Line 47. Add line 40 through line 46	62	15	76	Numeric
12	Blank line	_	-	-	-
13	Line 48. Subtract line 47 from line 35	62	15	76	Numeric
14-15	Blank line	-		_	
16	Line 61. Alternative minimum tax	62	15	76	Numeric
17	Blank line	-	-	-	_
18	Line 62. Mental Health Services Tax	62	15	76	Numeric
19	Blank line	1		-	
20	Line 63. Other taxes and credits "write in"	36	20	55	Alphanumeric
20	Line 63. Other taxes and credit recapture	62	15	76	Numeric
21	Blank line	_	-	-	_
22	Line 64. Excess Advance Premium Assistance Subsidy (APAS) repayment	62	15	76	Numeric
23	Blank lines	- (_	_
24	Line 65. Add line 48, line 61, line 62, line 63, and line 64.	62	15	76	Numeric
25-26	Blank line		<u>×</u>	_	_
27	Line 71. California income tax withheld	62	15	76	Numeric
28	Blank line	_	_	_	_
29	Line 72. CA estimated tax and other payments	62	15	76	Numeric
30	Blank line		_	_	
31	Line 73. Withholding (Form 592-B and/or 593)	62	15	76	Numeric
32	Blank line	_			-
33	Line 74. Excess SDI (or VPDI) withheld	62	15	76	Numeric
34	Blank line				— Name and a
35	Line 75. Earned Income Tax Credit	62	15	76	Numeric
36	Blank line		-		— Number
37	Line 76. Young Child Tax Credit	62	15	76	Numeric
38	Blank line	_	_	_	
39	Line 77. Net Premium Assistance Subsidy (PAS)	62	15	76	Numeric
40	Blank line	_	_		_
41	Line 78. Total Payments "Write in"	48	8	55	Alphanumeric
	Total raymond wind in				, ap. anomorio

Definitions	ALPHA =	A-Z (MUST BE A	LL CAPS)	LISE Cour	ier 12-point font, not bold, for taxpayer		
Deminions	NUMERIC = 0-9 ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9		data (prin Return Su must be L	data (print lines 7–60), CTP ID, Doc ID and Paper Return Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in Field Description column.			
Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description		
41	Line 78. Total Payments	62	15	76	Numeric		
42-43	Blank line		_		_		
44	Line 91. Use Tax	52	15	66	Numerio		
45-48	Form area	6	_	80	Conventional form, size/style		
49	Line 92. Individual Shared Responsibili Penalty		15	66	Numeric Numeric		
50	Blank line	-	_	-	77		
51	Full-year health care coverage	14,	4	14	Upper X = marked check box Blank = unmarked check box		
52-53	Blank lines	-	-	-	-		
54	Line 93. Payments balance	62	15	76	Numeric		
55	Blank Line	-	_		-		
56	Line 94. Use Tax balance	62	15	76	Numeric		
57	Blank line	-	- 1	-	-		
58	Line 95. Payments after Individual Sha Responsibility Penalty	red 62	15	76	Numeric		
59	Blank line		-	-			
60	Line 96. Individual Shared Responsibili Penalty Balance	ty 62	15	76	Numeric		
61	Blank line				-		
62-63	Bottom Registration Mark, Anchor Mar conventional Form 540	k, and –	-	_	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, "3103204"		
					Print Reason Codes, Numeric "1"= I believe there is an extra cost to e-file "2"= I believe e-filing is not secure "3"= I do not want 3rd party software to have my data "4"= I do not want Franchise Tax Board to have my data "5"= My Federal e-file return was rejected "6"= I have no Internet connection		
63	Paper Return Survey	53	1	53	Or blank		

NUMERIC		Absolute Po	sitioning	Form 540 Spe	ecifications ((Side 4)
Line Mentification	Definitions	NUMERIC = 0-9			data (print l Return Sur must be Le	lines 7–60), CTP ID, Doc ID and Paper vey. (print line 63). All printed text and data ft Aligned unless specific instruction is
Anchor Mark 59 2 60 Anchor mark, Conventional form size/style 57 Form area 6 - 80 Conventional form size/style 67 Form area with exact position data fields	Print Line <u>Number</u>	Identification	Print	Field	Print	
5-7 Form area 6 - 80 Conventional form size/style 8-60 Form area with exact position data fields - - - data fields 8 Line 97. Overpaid tax 62 15 76 - 9 Blank line - - - - 10 your 2024, estimated tax 62 15 78 Numeric 11 Blank line - - - - 12 Line 99. Overpaid tax available this year. 62 15 76 Numeric 13 Blank line - - - - 14 Line 100. Tax due 62 15 76 Numeric 15-17 Blank line - - - - - 19 Blank line - - - - - - 20 Code 401. Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund 62 15 76 Numeric Numeric <	1-3	Blank lines	-	_	_	_
Beach Form area with exact position data fields	4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
Section Form area with exact position data fields Section	5-7	Form area	6	_	80	Conventional form size/style
Blank line	8-60	Form area with exact position data fields	_	_	_	Conventional form size/style with exact position data fields
Line 98. Amount of line 97 you want applied to your 2024, estimated tax 62 15 76 Numeric	8	Line 97. Overpaid tax	62	15	76	3
10 your 2024_estimated tax 62 15 76 Numeric	9	Blank line	_	_	-	7
Line 99. Overpaid tax available this year. 62 15 76 Numeric	10			15	76	Numeric
Blank line	11	Blank line	_	-	-	-
14	12	Line 99. Overpaid tax available this year.	62	15	76	Numeric
15-17 Blank line	13	Blank line	_	-		-
18	14	Line 100. Tax due	62	15	76	Numeric
Blank line	15-17	Blank line	_	(-/4	_	-
Code 401. Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund 62 15 76 Numeric 21 Blank line	18	Code 400. California Seniors Special Fund.	62	15	76	Numeric
Dementia Voluntary Tax Contribution Fund 62 15 76 Numeric	19	Blank line	- (4	-,	-
Blank line	20		62	15	76	Numeric
Preservation Voluntary Tax Contribution Program Blank line Code 405. California Breast Cancer Research Voluntary Tax Contribution Find Code 406. California Frefighter's Memorial Voluntary Tax Contribution Fund Code 406. California Frefighter's Memorial Voluntary Tax Contribution Fund Code 407. Emergency Food for Families Voluntary Tax Contribution Fund Code 407. Emergency Food for Families Voluntary Tax Contribution Fund Code 408. California Peace Officer Nemorial Foundation Voluntary Tax Contribution Fund Blank line Code 408. California Peace Officer Nemorial Foundation Voluntary Tax Contribution Fund Blank line Code 410. California Sea Otter Voluntary Tax Contribution Fund Code 413. California Cancer Research Voluntary Tax Contribution Fund Blank line Code 413. California Cancer Research Voluntary Tax Contribution Fund Code 422. School Supplies for Homeless Children Fund Code 442.	21			-	-	
Blank line						
Code 405. California Breast Cancer Research Voluntary Tax Contribution Fund 62 15 76 Numeric 25 Blank line Code 406. California Firefighter's Memorial Voluntary Tax Contribution Fund 62 15 76 Numeric 26 Code 406. California Firefighter's Memorial Voluntary Tax Contribution Fund 62 15 76 Numeric 27 Blank line Code 407. Emergency Food for Families Voluntary Tax Contribution Fund 62 15 76 Numeric 28 Voluntary Tax Contribution Fund 62 15 76 Numeric 29 Blank line Code 408. California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund 62 15 76 Numeric 31 Blank line Code 410. California Sea Otter Voluntary Tax Contribution Fund 62 15 76 Numeric 32 Contribution Fund 62 15 76 Numeric 33 Blank line Code 413. California Cancer Research Voluntary Tax Contribution Fund 62 15 76 Numeric 35 Blank line Code 422. School Supplies for Homeless Children Fund 62 15 76 Numeric	22	Program	62	15	76	Numeric
Voluntary Tax Contribution Fund 62 15 76 Numeric 25 Blank line 2	23	Blank line	-	-	_	
Code 406. California Firefighter's Memorial Voluntary Tax Contribution Fund 62 15 76 Numeric Blank line Code 407. Emergency Food for Families Voluntary Tax Contribution Fund 62 15 76 Numeric Blank line Code 408. California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund 62 15 76 Numeric Blank line Code 410. California Sea Otter Voluntary Tax Contribution Fund 62 15 76 Numeric Blank line Code 410. California Sea Otter Voluntary Tax Contribution Fund 62 15 76 Numeric 33 Blank line Code 413. California Cancer Research Voluntary Tax Contribution Fund 62 15 76 Numeric 35 Blank line Code 422. School Supplies for Homeless Children Fund 62 15 76 Numeric	24		62	15	76	Numeric
Voluntary Tax Contribution Fund 82 15 76 Numeric Blank line	25	Blank line		-	_	_
Code 407. Emergency Food for Families Voluntary Tax Contribution Fund 62 15 76 Numeric 29 Blank line Code 408. California Peace Officer Memorial 30 Foundation Voluntary Tax Contribution Fund 62 15 76 Numeric 31 Blank line Code 410. California Sea Otter Voluntary Tax 32 Contribution Fund 62 15 76 Numeric 33 Blank line Code 413. California Cancer Research Voluntary Tax Contribution Fund 62 15 76 Numeric 38 Blank line Code 413. California Cancer Research Voluntary Tax Contribution Fund 62 15 76 Numeric 36 Children Fund 62 15 76 Numeric	26		62	15	76	Numeric
Voluntary Tax Contribution Fund 62 15 76 Numeric Blank line	27	Blank line	_	_	_	_
Code 408. California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund 62 15 76 Numeric Blank line	28		62	15	76	Numeric
Foundation Voluntary Tax Contribution Fund 62 15 76 Numeric Blank line Code 410. California Sea Otter Voluntary Tax Contribution Fund 62 15 76 Numeric Blank line Code 413. California Cancer Research Voluntary Tax Contribution Fund 62 15 76 Numeric Blank line Code 422. School Supplies for Homeless Children Fund 62 15 76 Numeric	29	Blank line	_	_	_	_
Code 410. California Sea Otter Voluntary Tax Contribution Fund 62 15 76 Numeric Research Code 413. California Cancer Research Voluntary Tax Contribution Fund 62 15 76 Numeric Numeric Code 422. School Supplies for Homeless Children Fund 62 15 76 Numeric	30		62	15	76	Numeric
32 Contribution Fund 62 15 76 Numeric 33 Blank line - - - - - - Code 413. California Cancer Research Voluntary Tax Contribution Fund 62 15 76 Numeric 35 Blank line - - - - - - Code 422. School Supplies for Homeless 62 15 76 Numeric	31		_	_	_	-
Blank line – – – – – – Code 413. California Cancer Research Voluntary Tax Contribution Fund 62 15 76 Numeric Blank line – – – – – Code 422. School Supplies for Homeless Children Fund 62 15 76 Numeric	32		62	15	76	Numeric
Code 413. California Cancer Research Voluntary Tax Contribution Fund Blank line Code 422. School Supplies for Homeless Children Fund 62 15 76 Numeric Numeric	33					
Blank line – – – – – Code 422. School Supplies for Homeless Children Fund 62 15 76 Numeric			62	15	76	Numeric
Code 422. School Supplies for Homeless Children Fund 62 15 76 Numeric						
		Code 422. School Supplies for Homeless				
	37	Blank line	02	-	_	-

		Absolute Po	sitioning	Form 540 Sp	ecifications	(Side 4)
Definitions	ALPHA NUMERIC ALPHANUMERIC	= 0-9	UST BE AL	L CAPS) L CAPS), 0-9	data (print Return Sur must be Le	er 12-point font, not bold, for taxpayer lines 7–60), CTP ID, Doc ID and Paper rvey. (print line 63). All printed text and data eft Aligned unless specific instruction is a Field Description column.
Print Line Number	Identification		Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description
38	Code 423. State Parks Protect Pass Purchase	tion Fund/Parks	62	15	76	Numeric
39	Blank line	1	_	_	_	
40	Code 424. Protect Our Coast Voluntary Tax Contribution Fu		62	15	76	Numeric
41	Blank line	,	_	_	_	
12	Code 425. Keep Arts in School Contribution Fund	ols Voluntary Tax	62	15	76	Numeric
13	Blank line		_	-		
14	Code 431. Prevention of Anim and Cruelty Voluntary Tax Co		62	15	76	Numeric
45	Blank line		-	-	-	-
ŀ6	Code 438. California Senior C Voluntary Tax Contribution Fu		62	15	76	Numeric
17	Blank line		_	-	_	-
l 8	Code 439. Native California W Rehabilitation Voluntary Tax C		62	15	76	Numeric
19	Blank line				-	
50	Code 440. Rape Kit Backlog \ Contribution Fund	/oluntary Tax	62	15	76	Numeric
51	Blank line			_	-	
52	Code 443. Schools Not Prisor Contribution Fund	ns Voluntary Tax	62	15	76	Numeric
53	Blank line		-	-	_	
54	Code 444. Suicide Prevention Contribution Fund	Voluntary Tax	62	15	76	Numeric
55	Blank line				_	-
6	Line 110. Add code 400 through is your total contribution	gh code 444, This	62	15	76	Numeric
7-61	Blank lines		_	_	_	-
2-63	Bottom Registration Mark, An conventional Form 540	chor Mark, and	_	_	_	End of bottom registration mark, anchor mark, and conventional form size/style
33	CTP ID (mandatory)		32	3	34	Numeric
3	Doc ID (mandatory)		40	7	46	Numeric, "31042 0 4"
						Print Reason Codes, Numeric "1"= I believe there is an extra cost to e-file "2"= I believe e-filing is not secure "3"= I do not want 3rd party software to have my data "4"= I do not want Franchise Tax Board to have my data "5"= My Federal e-file return was rejected "6"= I have no Internet connection
63	Paper Return Survey		53	1	53	Or blank

		Absolute Po	sitioning	Form 540 Spe	ecifications	(Side 5)	
Definitions	ALPHA NUMERIC ALPHANUMERIC	= 0-9	IUST BE AL	L CAPS) L CAPS), 0-9	Use Courier 12-point font, not bold, for taxpayed data (print lines 7–60), CTP ID, Doc ID and Pa		
Print Line Number	Identification		Begin Print Position	Maximum Field Length	End Print Position	Field Description	
1-3	Blank lines		_			_	
4	Anchor Mark	1	59	2	60	Anchor mark, Conventional form size/style	
5-8	Form area	1	6	_	80	Conventional form size/style	
8-60	Form area with exact position data fields			_	_	Conventional form size/style with exact position data fields	
9	Line 111. Amount You Owe	'	62	15	76	Numeric	
10-14	Form area		6	_	80	Conventional form, size/style	
15	Line 113. FTB 5805 Check Box			1	21	Upper X = marked check box Blank = unmarked check box	
15	Line 113. FTB 5805F Check E	36	1	36	Upper X = marked check box Blank = unmarked check box		
15	Line 113. Underpayment of Es	stimated Tax	62	15	76	Numeric	
16-20	Form area		6	-	80	Conventional form, size/style	
21	Line 115. Refund or No Amou	nt Due	62	15	76	Numerio	
22-27	Form area		6	-	80	Conventional form, size/style	
28	1Checking Check Box If entry in this field, there m in "Routing Number" Field a Number" Field. Otherwise, a must be blank.	and "Account	23	1	23	Upper X = marked check box Blank = unmarked check box	
29	1Routing Number If entry in this field, there m "Account Number" Field and Savings" Check Box. Others all three fields must be blan	d "Checking or wise,	12	9	20	Numeric. First two positions must be 01 through 12 or 21 through 32. If entry made in this field, there must be entries in the "DDR Account Number" Field at print line 29 and "Checking" Check box at print line 28 or "Savings" Check box at print line 30. Otherwise, a four fields must be blank.	
29	1Account Number If entry in this field, there m "Routing Number" Field and Savings" Check Box. Others all three fields must be blan	d "Checking or wise,	32	17	48	Numeric; "-" If entry made in this field, there must be entries in the "Routing Number" Field at print line 29 and "Checking" Check box at print line 28 of "Savings" Check box at print line 30. Otherwise, a four fields must be blank.	
29	Line 116. 1Direct Deposit Amo	ount	62	15	76	Numeric	
30	1Savings Check Box	7	23	1	23	Upper X = marked check box Blank = unmarked check box	
31-33	Blank lines		-	_	_	_	
	2Checking Check Box						
34	If entry in this field, there m in "Routing Number" Field a Number" Field. Otherwise, a must be blank.	ind "Account	23	1	23	Upper X = marked check box Blank = unmarked check box	

Definitions	ALPHA NUMERIC ALPHANUMERIC	= 0-9	UST BE ALL CAPS) UST BE ALL CAPS), 0-9		Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60), CTP ID, Doc ID and Paper Return Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in Field Description column.		
Print Line Number	Identification		Begin Print Position	Maximum Field <u>Length</u>	End Print Position	Field Description	
35	2Routing Number If entry in this field, there r in "Account Number" Field or Savings" Check Box. Ot all three fields must be bla	and "Checking herwise,	12	9	20	Numeric. First two positions must be 01 through 12 or 21 through 32. If entry made in this field, there must be entries i the "DDR Account Number" Field at print line 35 and "Checking" Check box at print line 34 or "Savings" Check box at print line 36. Otherwise, all four fields must be blank.	
35	2Account Number If entry in this field, there r in "Routing Number" Field or Savings" Check Box. Ot all three fields must be bla	nust be entries and "Checking herwise,	32	17	48	Numeric; "-" If entry made in this field, there must be entries in the "Routing Number" Field at print line 35 and "Checking" Check box at print line 34 or "Savings" Check box at print line 36. Otherwise, all rour fields must be blank.	
35	Line 117. 2Direct Deposit Amo	unt	62	15	76	Numeric	
36	2Savings Check Box		23	1	23	Upper X = marked check box Blank = unmarked check box	
37-45	Form area		6	(-7)	80	Conventional form, size/style	
46	Email address	1	15	49	63	Alphanumeric	
46	Preferred phone number		66	14	79	Numeric; ""	
47-51	Form area		6	7	80	Conventional form, size/style	
52	PTIN		71	9	79	Numeric	
53-54	Blank lines		-	-	-		
55	FEIN		71	9	79	Numeric	
56	Blank line		_	-	_	-	
57	Yes – Discuss Return Check	Вох	64	1	64	Upper X = marked check box Blank = unmarked check box	
57	No – Discuss Return Check E	Вох	71	1	71	Upper X = marked check box Blank = unmarked check box	
58-61	Form area		6		80	Conventional form, size/style	
62-63	Bottom Registration Mark, An conventional Form 540	chor Mark, and	O	-		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, "31052 0 4"	
		9.				Print Reason Codes, Numeric "1"= I believe there is an extra cost to e-file "2"= I believe e-filing is not secure "3"= I do not want 3rd party software to have my data "4"= I do not want Franchise Tax Board to have my data "5"= My Federal e-file return was rejected "6"= I have no Internet connection	
63	Paper Return Survey		53	1	53	Or blank	

Absolute Positioning Form 540 Entity Area Record Layout (Side 1) Note: Record Layout is Reduced

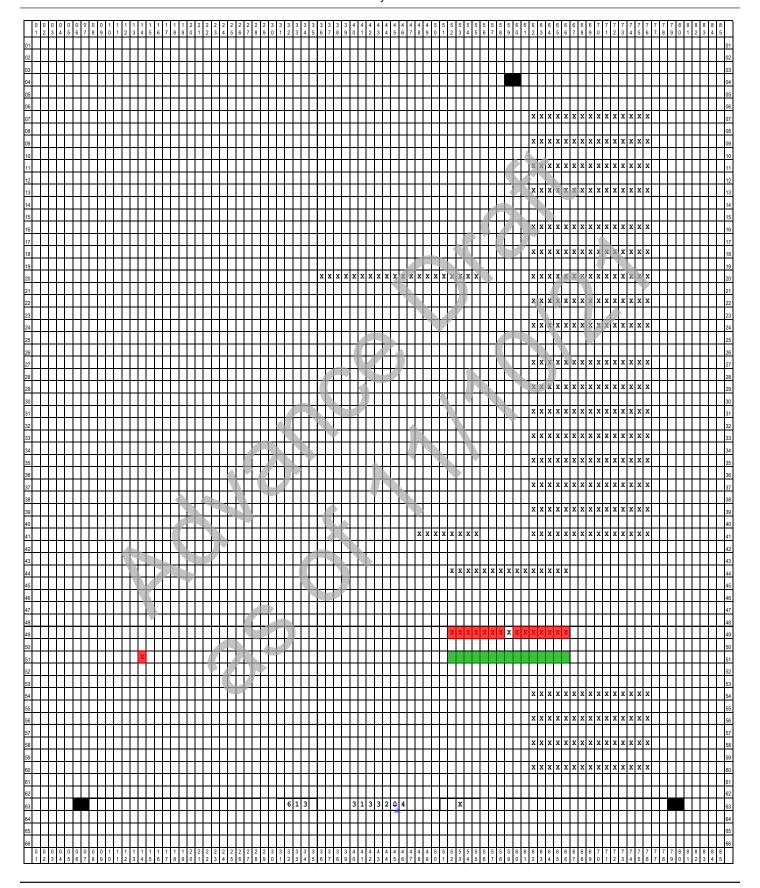
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Absolute Positioning Form 540 Entity Area Record Layout (Side 2) Note: Record Layout is Reduced

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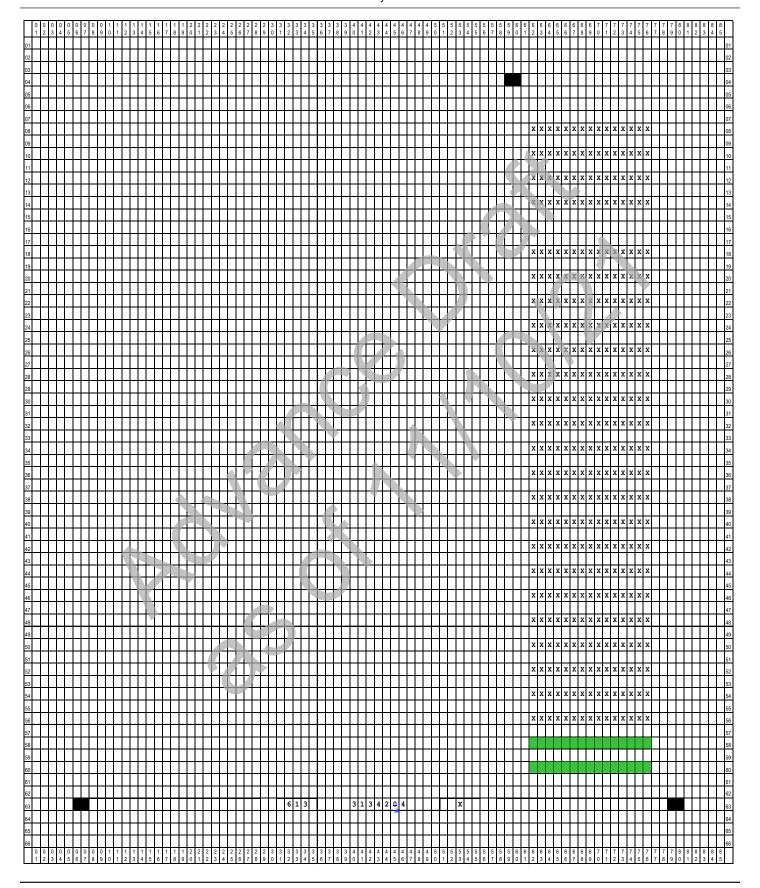
Absolute Positioning Form 540 Entity Area Record Layout (Side 3)

Note: Record Layout is Reduced



Absolute Positioning Form 540 Entity Area Record Layout (Side 4)

Note: Record Layout is Reduced



Absolute Positioning Form 540 Entity Area Record Layout (Side 5)

Note: Record Layout is Reduced

