Absolute Positioning Form Schedule CA (540) Specifications (Side 1)

	Absolute Positionin	g Form Sc	neaule CA (540) Specific	cations (Side 1)
Definitions	NUMERIC = 0-9	UST BE AL	L CAPS) L CAPS), 0-9	(print lines Survey. (pri	er 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc Id and Paper Return int line 63). All printed text and data must be d unless specific instruction is provided in Field o column.
Print Line Number	Identification	Begin Print Position	Maximum Field <u>Length</u>	End Print Position	Field Description
1-3	Blank lines	-	_	<u>-</u>	
4	"Taxable Year" and "Underline"	6	9	14	Conventional form size/style
4	Title of Form	15	42	56	Conventional form size/style
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
4	"Schedule" and "Underline"	69	12	80	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 "CA (540)" Area	70	10	79	Conventional form size/style
6	Tax Year Area	7	6	12	Conventional form size/style
6	Title of Form	15	42	56	Conventional form size/style
6	Form Identifier "540NR" Area	70	10	79	Conventional form size/style
6	Bold Line	6	-	80	Conventional form size/style
7-8	Form area	6	- 24	80	Conventional form size/style
9	Taxpayer's Name	6	59	64	Alpha
9	Taxpayer's SSN or ITIN	66	11	76	Numeric
10-13	Form area	6	7	80	Conventional form size/style
13	1A. Wages, Salaries, Tips, etc. – Federal	37	12	48	Numeric
13	1B. Wages, Salaries, Tips, etc Subtractions	52	13	64	Numeric
13	1C. Wages, Salaries, Tips, etc. – Additions	68	13	80	Numeric
14	Form area	6	-	80	Conventional form size/style
15	2a. Taxable interest	20	11	30	Numeric
15	2bA. Taxable Interest - Federal Amounts	37	12	48	Numeric
15	2bB. Taxable Interest – Subtractions	52	13	64	Numeric
15	2bC. Taxable Interest – Additions	68	13	80	Numeric
16	Form area	6	_	80	Conventional form size/style
17	3a. Ordinary dividends	20	11	30	Numeric
17	3bA. Ordinary Dividends - Federal Amounts	37	12	48	Numeric
17	3bB. Ordinary Dividends – Subtractions	52	13	64	Numeric
17	3bC. Ordinary Dividends – Additions	68	13	80	Numeric
18	Form area	6	_	80	Conventional form size/style
19	4a. IRA distributions	20	11	30	Numeric
19	4bA. IRA distributions – Federal Amounts	37	12	48	Numeric
19	4bB. IRA distributions – Subtractions	52	13	64	Numeric
19	4bC. IRA distributions - Additions	68	13	80	Numeric
20-21	Form area	6	_	80	Conventional form size/style
22	5a. Pensions and annuities	20	11	30	Numeric
22	5bA. Pensions and annuities - Federal Amount	s 37	12	48	Numeric
22	5bB. Pensions and annuities – Subtractions	52	13	64	Numeric
22	5bC. Pensions and annuities - Additions	68	13	80	Numeric

Absolute Positioning Form Schedule CA (540) Specifications (Side 1) **Definitions ALPHA** A-Z (MUST BE ALL CAPS) Use Courier 12-point font, not bold, for taxpayer data **NUMERIC** = (print lines 7-60) and CTP ID, Doc ID and Paper Return **ALPHANUMERIC** A-Z (MUST BE ALL CAPS), 0-9 Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in Field Description column. Print Begin Maximum End Print Field Line Print Field Number Identification **Position Position Description Length** 80 Conventional form size/style 23 Form area 6 24 6a. Social security benefits 11 30 Numeric Numeric 24 6bA. Social security benefits - Federal Amounts 37 12 48 6bB. Social security benefits - Subtractions 13 64 Numeric 24 DO NOT USE 24 6bC. Social security benefits - Additions 68 13 80 25 Form area 6 _ 80 Conventional form size/style 37 12 48 26 7A. Capital Gain or (Loss) – Federal Amounts Numeric 26 7B. Capital Gain or (Loss) - Subtractions 52 13 64 Numeric 26 7C. Capital Gain or (Loss) - Additions 13 80 Numeric 27-28 Form area 6 80 Conventional form size/style 29 1A. Taxable refunds, credits, or offsets of state 12 and local income taxes - Federal Amounts 37 Numeric 29 1B. Taxable refunds, credits, or offsets of state and local income taxes - Subtractions 52 13 64 Numeric 29 1C. Taxable refunds, credits, or offsets of state and local income taxes - Additions 68 13 80 DO NOT USE 30 Form area 6 80 Conventional form size/style 2aA. Alimony Received - Federal Amounts 31 37 12 48 Numeric 31 2aB. Alimony Received - Subtractions 52 13 64 DO NOT USE 31 2aC. Alimony Received - Additions 80 68 13 Numeric 32 6 80 Form area _ Conventional form size/style 33 3A. Business Income or (Loss) - Federal Amounts 37 12 48 Numeric 33 3B. Business Income or (Loss) - Subtractions 52 64 13 Numeric 33 3C. Business Income or (Loss) - Additions 13 80 Numeric 34 80 Form area Conventional form size/style 35 4A. Other Gains or (Losses) - Federal Amounts 37 12 48 Numeric 35 4B. Other Gains or (Losses) - Subtractions 13 64 Numeric 35 4C. Other Gains or (Losses) - Additions 68 13 80 Numeric 36 80 Conventional form size/style Form area 6 _ 37 5A. Rental Real Estate, Royalties, Partnerships,

12

13

13

12

13

13

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12

13

13

52

68

6

37

52

68

6

37

48

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48

64

80

Numeric

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Numeric

Numeric

Conventional form size/style

Conventional form size/style

Page 66 FTB Pub. 1098. Part I 202					
	Page 66	FTB Pub	1098	Part I	2021

Federal Amounts

Form area

Form area

37

37

38

39

39

39

40

41

41

41

S Corporations, Trusts, etc - Federal Amounts 37

5B. Rental Real Estate, Royalties, Partnerships,

5C. Rental Real Estate, Royalties, Partnerships,

7B. Unemployment Compensation - Subtractions 52

7C. Unemployment Compensation - Additions 68

S Corporations, Trusts, etc. - Subtractions

S Corporations, Trusts, etc. - Additions

Farm Income or (Loss) - Federal Amounts

Farm Income or (Loss) - Subtractions

Farm Income or (Loss) - Additions

7A. Unemployment Compensation -

	Absolute Positioning	Form Sc	hedule CA (5	540) Specifica	ations (Side 1)
Definitions	NUMERIC = $0-9$	JST BE ALI	L CAPS) L CAPS), 0-9	(print lines 7 Survey. (prin	12-point font, not bold, for taxpayer data (7–60) and CTP ID, Doc ID and Paper Return It line 63). All printed text and data must be unless specific instruction is provided in Field column.
Print Line Number	Identification	Begin Print Position	Maximum Field <u>Length</u>	End Print Position	Field Description
42	Form area	6	_	80	Conventional form size/style
	8aA. Other Income: Federal net operating loss	-			
43	- Federal Amounts 8aB. Other Income: Federal net operating loss	37	12	48	Numeric
43	Subtractions8aC. Other Income: Federal net operating loss	52	13	64	DO NOT USE
43	- Additions	68	13	80	Numeric
44	Form area	6	_	80	Conventional form size/style
45	8bA. Other Income: Gambling Income – Federal Amounts	37	12	48	Numeric
45	8bB. Other Income: Gambling Income - Subtractions	52	13	64	Numeric
45	8bC. Other Income: Gambling Income - Additions	68	13	80	DO NOT USE
46	Form area	6	-9/4	80	Conventional form, size/style
47	8cA. Other Income: Cancellation of debt - Federal Amounts	37	12	48	Numeric
47	8cB. Other Income: Cancellation of debt - Subtractions	52	13	64	DO NOT USE
47	8cC. Other Income: Cancellation of debt – Additions	68	13	80	Numeric
48	Form area	6	_	80	Conventional form size/style
49	8dA. Other Income: Foreign earned income - Federal Amounts	37	12	48	Numeric
49	8dB. Other Income: Foreign earned income – Subtractions	52	13	64	DO NOT USE
49	8dC. Other Income: Foreign earned income – Additions	68	13	80	Numeric
50	Form area	6	_	80	Conventional form size/style
51	8eA. Other Income: Taxable Health Savings Account distribution – Federal Amounts	37	12	48	Numeric
51	8eB. Other Income: Taxable Health Savings Account distribution – Subtraction s	52	13	64	Numeric
51	8eC. Other Income: Taxable Health Savings Account distribution – Additions	68	13	80	DO NOT USE
52	Form area	6	-	80	Conventional form size/style
53	8fA. Other Income: Alaska Permanent Fund dividends – Federal Amounts	37	12	48	Numeric
53	8fB. Other Income: Alaska Permanent Fund dividends – Subtractions	52	13	64	DO NOT USE
53	8fC. Other Income: Alaska Permanent Fund dividends – Additions	68	13	80	DO NOT USE
54	Form area	6	_	80	Conventional form size/style
55	8gA. Other Income: Jury duty pay – Federal Amounts	37	12	48	Numeric
55	8gB. Other Income: Jury duty pay – Subtractions	52	13	64	DO NOT USE
55	8gC. Other Income: Jury duty pay – Additions	68	13	80	DO NOT USE

	Absolute	Positionin	g Form So	chedule CA (540) Specifi	ications (Side 1)
Definitions	ALPHA = NUMERIC = ALPHANUMERIC =	= 0-9 `	MUST BE ALL CAPS) MUST BE ALL CAPS), 0-9		Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60) and 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 Findescription column.	
Print Line Number	Identification	'	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description
56	Form area		6	_	80	Conventional form size/style
57	8hA. Other Income: Prizes and aw Federal Amounts	ards –	37	12	48	Numeric
57	8hB. Other Income: Prizes and aw Subtractions	ards –	52	13	64	Numerie
57	8hC. Other Income: Prizes and aw Additions	ards –	68	13	80	DO NOT USE
58	Form area	ı	6	_	80	Conventional form size/style
59-61	Blank Lines	·	_	-	-	
62-63	Bottom Registration Mark, Anchor conventional Schedule Ca 540	Mark, and	_	-	-	End of bottom registration mark, anchor
63	CTP ID (mandatory)		32	3	34	Numeric
63	Doc ID (mandatory)		40	7	46	Numeric "7731214"

	Absolute Positioning	g Form Sc	hedule CA (5	(40) Specifica	ations (Side 2)
Definitions	NUMERIC = 0-9 ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9		Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60) and 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 Fiel Description column.		
Print Line		Begin Print	Maximum Field	End Print	Field
Number	Identification	Position	<u>Length</u>	<u>Position</u>	Description
1-3	Blank lines	-	_		Analogy and the Constraint and forms aim (at the
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-6	Blank lines				Control forms sing/shile
7-9	Form area	6	_	80	Conventional form, size/style
10	8iA. Other Income: Activity not engaged in for profit income – Federal Amounts	37	12	48	Numeric
10	8iB. Other Income: Activity not engaged in for profit income – Subtractions	52	13	64	DO NOT USE
10	8iC. Other Income: Activity not engaged in for profit income – Additions	68	13	80	DO NOT USE
11	Form area	6	-	80	Conventional form, size/style
12	8jA. Other Income: Stock options – Federal Amounts	37	12	48	Numeric
12	8jB. Other Income: Stock options - Subtractions	52	13	64	DO NOT USE
12	8jC. Other Income: Stock options – Additions	68	13	80	DONOTUSE
13	Form area	6		80	Conventional form, size/style
14	8kA. Other Income: Income from the rental of personal property – Federal Amounts	37	12	48	Numeric
14	8kB. Other Income: Income from the rental of personal property – Subtractions	52	13	64	DO NOT USE
14	8kC. Other Income: Income from the rental of personal property – Additions	68	13	80	DO NOT USE
15	Form area	6	-	80	Conventional form, size/style
16	8IA. Other Income: Olympic and Paralympic medals and USOC prize money - Federal Amounts	37	12	48	Numeric
16	8IB. Other Income: Olympic and Paralympic medals and USOC prize money – Subtractions	52	13	64	DO NOT USE
16	8IC. Other Income: Olympic and Paralympic medals and USOC prize money – Additions	68	13	80	DO NOT USE
17	Form area	6	-	80	Conventional form, size/style
18	8mA. Other Income: IRC Section 951(a) inclusion – Federal Amounts	37	12	48	Numeric
18	8mB. Other Income: IRC Section 951(a) inclusion – Subtractions	52	13	64	Numeric
18	8mC. Other Income: IRC Section 951(a) inclusion – Additions	62	15	76	DO NOT USE
19	Form area	6	_	80	Conventional form, size/style
20	8nA. Other Income: IRC Section 951A(a) inclusion – Federal Amounts	37	12	48	Numeric
20	8nB. Other Income: IRC Section 951A(a) inclusion – Subtractions	52	13	64	Numeric
20	8nD. Other Income: IRC Section 951A(a) inclusion – Additions	62	15	76	DO NOT USE
21	Form area	6	_	80	Conventional form, size/style
22	8oA. Other Income: IRC Section 461(I) excess business loss adjustment – Federal Amounts	37	12	48	Numeric
	- Caolai Ambanto	- -			

	Absolute Positioning	g Form Sci	hedule CA (5	540) Specifica	ations (Side 2)
Definitions	NUMERIC = $0-9$	JST BE ALL	. CAPS) . CAPS), 0-9	(print lines 7 Survey. (prin	12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return at line 63). All printed text and data must be unless specific instruction is provided in Field column.
Print Line		Begin Print	Maximum Field	End Print	Field
<u>Number</u>	Identification	<u>Position</u>	<u>Length</u>	<u>Position</u>	<u>Description</u>
22	8oB. Other Income: IRC Section 461(I) excess business loss adjustment – Subtractions	52	13	64	DO NOT USE
22	8oC. Other Income: IRC Section 461(I) excess business loss adjustment – Additions	62	15	76	Numeric
23	Form area	6	-	80	Conventional form, size/style
24	8pA. Other Income: Taxable distributions from an ABLE account – Federal Amounts	37	12	48	Numeric
24	8pB. Other Income: Taxable distributions from an ABLE account – Subtractions	52	13	64	DO NOT USE
24	8pC. Other Income: Taxable distributions from an ABLE account – Additions	62	15	76	DO NOT USE
25-26	Form area	62	15	76	Conventional form size/style
27	8z. Other income "Write In"	10	20	29	Alphanumeric
27	8zA. Other income – Federal Amounts	37	12	48	Numeric
27	8zB. Other income – Subtractions	52	13	64	Numeric
27	8zC. Other income – Additions	62	15	76	Numeric
28	Form area	48	1	48	Conventional form size/style
29	9aA. Total other income – Federal Amounts	37	12	48	Numeric
29	9aB. Total other income – Subtractions	52	13	64	Numeric
29	9aC. Total other income – Additions	62	15	76	Numeric
30	Form area	_	-	-	Conventional form size/style
31	9b1A. Disaster loss deduction from FTB 3805V – Federal Amounts	37	12	48	DO NOT USE
31	9b1B. Disaster loss deduction from FTB 3805V – Subtractions	52	13	64	Numeric
31	9b1C. Disaster loss deduction from FTB 3805V - Additions	62	15	76	DO NOT USE
32	Form area		_	_	Conventional form size/style
33	9b2A. NOL deducion from FTB 3805V – Federal Amounts	37	12	48	DO NOT USE
33	9b2B. NOL deducion from FTB 3805V – Subtractions	52	13	64	Numeric
33	9b2C. NOL deducion from FTB 3805V – Additions	62	15	76	DO NOT USE
34	Form area				Conventional form size/style
35	9b3A. NOL from FTB 3805Z, 3807, or 3809 – Federal Amounts	37	12	48	DO NOT USE
35	9b3B. NOL from FTB 3805Z, 3807, or 3809 – Subtractions	52	13	64	Numeric
35	9b3C. NOL from FTB 3805Z, 3807, or 3809 – Additions	62	15	76	DO NOT USE
36	Form area				Conventional form size/style
37	9b4A. Student loan discharged – Federal Amounts	37	12	48	DO NOT USE
37	9b4B. Student loan discharged – Subtractions	52	13	64	Numeric
37	9b4C. Student loan discharged – Additions	62	15	76	DO NOT USE

	Absolute Positioning			540) Specific	cauons (Side 2)
Definitions	NUMERIC = 0-9	UST BE AL	LL CAPS), 0-9	(print lines Survey. (pr	er 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return rint line 63). All printed text and data must be d unless specific instruction is provided in Fiel n column.
Print Line		Begin Print	Maximum Field	End Print	Field
<u>Number</u>	Identification	<u>Position</u>	<u>Length</u>	Position	<u>Description</u>
38-40	Form area	6	_	80	Conventional form, size/style
41	10A. Total – Federal Amounts	37	12	48	Numeric
1 1	10B. Total – Subtractions	52	13	64	Numeric
41	10C. Total – Additions	62	15	76	Numeric
12-45	Form area	6	_	80	Conventional form, size/style
16	11A. Educator Expenses – Federal Amounts	37	12	48	Numeric
46	11B. Educator Expenses – Subtractions	52	13	64	Numeric
46	11C. Educator Expenses – Additions	62	15	76	DO NOT USE
47	Form area	6	-	80	Conventional form, size/style
48	12A. Certain Business Expenses of Reservists Performing Artists, and Fee-Basis Government Officials – Federal Amounts		12	48	Numeric
48	12B. Certain Business Expenses of Reservists Performing Artists, and Fee-Basis Government Officials – Subtractions		13	64	Numeric
18	12C. Certain Business Expenses of Reservists Performing Artists, and Fee-Basis Government Officials – Additions		15	76	Numeric
49	Form area	6	-	80	Conventional form, size/style
50	13A. Health Savings Account Deduction – Federal Amounts	37	12	48	Numeric
50	13B. Health Savings Account Deduction – Subtractions	52	13	64	Numeric
50	13C. Health Savings Account Deduction – Additions	62	15	76	DO NOT USE
51	Form area	6	-	80	Conventional form, size/style
52	14A. Moving Expenses – Federal Amounts	37	12	48	Numeric
52	14B. Moving Expenses – Subtractions	52	13	64	DO NOT USE
52	14C. Moving Expenses – Additions	62	15	76	Numeric
53	Form area	6	_	80	Conventional form, size/style
54	15A. Deductible Part of Self-employment Tax - Federal Amounts	37	12	48	Numeric
54	15B. Deductible Part of Self-employment Tax – Subtractions	52	13	64	Numeric
54	15C. Deductible Part of Self-employment Tax – Additions	62	15	76	DO NOT USE
55	Form area	6	_	80	Conventional form, size/style
56	16A. Self-employed, SEP, SIMPLE, and Qualified Plans – Federal Amounts	37	12	48	Numeric
56	16B. Self-employed, SEP, SIMPLE, and Qualified Plans – Subtractions	52	13	64	DO NOT USE
	16C. Self-employed, SEP, SIMPLE, and	60	15	76	DO NOT LICE
56	Qualified Plans – Additions	62	15	76	DO NOT USE
57	Form area	6	_	80	Conventional form, size/style
58	17A. Self-employed Health Insurance Deduction – Federal Amounts	37	12	48	Numeric

Absolute Positioning Form Schedule CA (540) Specifications (Side 2)									
Definitions	ns ALPHA = A-Z (MUST BE ALL NUMERIC = 0-9 ALPHANUMERIC = A-Z (MUST BE ALL		,	(print lines 7 Survey. (prin	r 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return nt line 63). All printed text and data must be I unless specific instruction is provided in Field 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	17B. Self-employed Health Insurance Deduction – Subtractions		52	13	64	Numeric			
58	17C. Self-employed Health Insurance Deduction – Additions		62	15	76	DO NOT USE			
59	Form area		6	_	80	Conventional form, size/style			
60-61	Blank Lines		_	_	-				
62-63	Bottom Registration Mark, Anchor Mar conventional Schedule Ca 540	rk, 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 "7732214"			

	Absolute Positioning	Form Sc	hedule CA (5	540) Specifica	ations (Side 3)
Definitions	NUMERIC = 0-9	JST BE ALI JST BE ALI	L CAPS) L CAPS), 0-9	(print lines 7 Survey. (print	12-point font, not bold, for taxpayer data (7–60) and CTP ID, Doc ID and Paper Return t line 63). All printed text and data must be Left s specific instruction is provided in Field Descrip-
Print Line		Begin Print	Maximum Field	End Print	Field
Number	Identification	<u>Position</u>	<u>Length</u>	<u>Position</u>	<u>Description</u>
1-3	Blank lines	_	_	_	_
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-6	Blank lines	_	_	_	7
7-9	Form area	6	_	80	Conventional form, size/style
10	18A. Penalty on Early Withdrawal of Savings – Federal Amounts	39	10	49	Numeric
10	18B. Penalty on Early Withdrawal of Savings – Subtractions	54	11	64	DO NOT USE
	18C. Penalty on Early Withdrawal of Savings –				
10	Additions	69	12	80	DO NOT USE
11	Form area	6	-	80	Conventional form, size/style
12	19aA. Alimony Paid – Federal Amounts	39	10	49	Numeric
12	19aB. Alimony Paid – Subtractions	54	11	64	DO NOT USE
12	19aC. Alimony Paid – Additions	69	12	80	Numeric
13	Form area	6		80	Conventional form, size/style
14	19b. Alimony Recipient – SSN	21	11	31	Numeric
15	Form area	6	-	80	Conventional form, size/style
16	19b. Alimony Recipient – Last Name	18	15	32	Alpha
17	Form area	6	_	80	Conventional form, size/style
18	20A. IRA Deduction – Federal Amounts	39	10	49	Numeric
18	20B. IRA Deduction – Subtractions	54	11	64	Numeric
18	20C. IRA Deduction Additions	69	12	80	Numeric
19	Form area	6		80	Conventional form, size/style
20	21A. Student Loan Interest Deduction – Federal Amounts	39	10	49	Numeric
20	21B. Student Loan Interest Deduction – Subtractions	54	11	64	DO NOT USE
20	21C. Student Loan Interest Deduction – Additions	69	12	80	Numeric
21-23	Form area	6	_	80	Conventional form, size/style
24	23A. Archer MSA deduction – Federal Amounts	39	10	49	Numeric
24	23B. Archer MSA deduction – Subtractions	54	11	64	DO NOT USE
24	23C. Archer MSA deduction – Additions	69	12	80	DO NOT USE
25	Form area	6	_	80	Conventional form, size/style
26	24aA. Other adjustments: Jury duty pay – Federal Amounts	39	10	49	Numeric
26	24aB. Other adjustments: Jury duty pay – Subtractions	54	11	64	DO NOT USE
26	24aC. Other adjustments: Jury duty pay – Additions	69	12	80	DO NOT USE
27-28	Form area	6	_	80	Conventional form, size/style
29	24bA. Other adjustments: Deductible expenses – Federal Amounts	39	10	49	Numeric

Definitions	ALPHA = A-Z (MUST BE AL	L CAPS)	Hee Cour	ier 12-point font, not hold, for toyngyar data		
Deminions	NUMERIC = 0-9		JST BE ALL CAPS), 0-9		Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60) and 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		
<u>rtambor</u>	24bB. Other adjustments: Deductible expense		<u>Longar</u>	1 00111011	Decemparen		
29	- Subtractions	54	11	64	Numeric		
29	24bC. Other adjustments: Deductible expense – Additions	es 69	12	80	Numeric		
30-31	Form area	6	-	80	Conventional form, size/style		
32	24cA. Other adjustments: Nontaxable amount of the value of Olympic and Paralympic mone medals and USOC prize – Federal Amounts	y	10	49	Numeric		
32	24cA. Other adjustments: Nontaxable amount of the value of Olympic and Paralympic mone medals and USOC prize – Subtractions		11	64	Numeric		
32	24cA. Other adjustments: Nontaxable amount of the value of Olympic and Paralympic mone medals and USOC prize – Additions		12	80	DO NOT USE		
33	Form area	6		80	Conventional form, size/style		
34	24dA. Other adjustments: Reforestation amortization and expenses – Federal Amoun	ts 39	10	49	Numeric		
34	24dB. Other adjustments: Reforestation amortization and expenses – Subtractions	54	11	64	Numeric		
34	24dC. Other adjustments: Reforestation amortization and expenses – Additions	69	12	80	DO NOT USE		
35	Form area	6	_	80	Conventional form, size/style		
36	24eA. Other adjustments: Repayment of supplemental unemployment benefits Federal Amounts	39	10	49	Numeric		
36	24eB. Other adjustments: Repayment of supplemental unemployment benefits – Subtractions	54	11	64	Numerie,		
	24eC. Other adjustments: Repayment of supplemental unemployment benefits –						
36 37	Additions	69	12	80	Numeric		
37	Form area 24fA. Other adjustments: Contributions to IRC Section 501(c)(18)(D) pension plans –	6	_	80	Conventional form, size/style		
38	24fB. Other adjustments: Contributions to	39	10	49	Numeric		
38	IRC Section 501(c)(18)(D) pension plans – Subtractions	54	11	64	Numeric		
38	24fC. Other adjustments: Contributions to IRC Section 501(c)(18)(D) pension plans – Additions	69	12	80	Numeric		
39	Form area	6	_	80	Conventional form, size/style		
40	24gA. Other adjustments: Contributions by certain chaplains to IRC Section 403(b) plans – Federal Amounts	39	10	49	Numeric		
	24gA. Other adjustments: Contributions by certain chaplains to IRC Section 403(b) plans						
40	- Subtractions	54	11	64	Numeric		

	Absolute Position	ning Form Sc	chedule CA (540) Specific	eations (Side 3)
Definitions	NUMERIC = 0-9	(MUST BE AL	,	(print lines Survey. (prin	r 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return nt line 63). All printed text and data must be Left ss specific instruction is provided in Field Descrip-
Print Line	Identification	Begin Print	Maximum Field	End Print Position	Field
Number 40	Identification 24gC. Other adjustments: Contributions by certain chaplains to IRC Section 403(b) pla Federal Amounts	Position ns 69	Length 12	80	<u>Description</u> Numeric
41	Form area	6	_	80	Conventional form, size/style
42	24hA. Other adjustments: Attorney fees and court costs for actions involving certain unlawful discrimination claims – Federal Amounts	39	10	49	Numeric
42	24hB. Other adjustments: Attorney fees and court costs for actions involving certain unlawful discrimination claims – Subtractio		11	64	DO NOT USE
42	24hC. Other adjustments: Attorney fees and court costs for actions involving certain unlawful discrimination claims – Additions	69	12	80	DO NOT USE
43-44	Form area	6		80	Conventional form, size/style
45	24iA. Other adjustments: Attorney fees and court costs for actions involving certain unlawful discrimination claims – Federal Amounts	39	10	49	Numeric
45	24iB. Other adjustments: Attorney fees and court costs for actions involving certain unlawful discrimination claims – Subtractio		11	64	Numeric
45	24iC. Other adjustments: Attorney fees and court costs for actions involving certain unlawful discrimination claims – Additions	69	12	80	DO NOT USE
46	Form area	6	-	80	Conventional form, size/style
47	24jA. Other adjustments: Housing deduction Federal Amounts	n – 39	10	49	Numeric
47	24jB. Other adjustments: Housing deduction Subtractions	54	11	64	Numeric
47	24jC. Other adjustments: Housing deduction Additions	n – 69	12	80	DO NOT USE
48	Form area	6	_	80	Conventional form, size/style
49	24kA. Other adjustments: Excess deduction Federal Amounts	39	10	49	Numeric
49	24kB. Other adjustments: Excess deduction Subtractions	54	11	64	Numeric
49	24kC. Other adjustments: Excess deduction – Additions	ns 69	12	80	DO NOT USE
50-51	Form area	6	_	80	Conventional form, size/style
52	24z. Other adjustments: Other adjustments "Write In"	11	22	32	Alphanumeric
52	24zA. Other adjustments: Other adjustment Federal Amounts	39	10	49	Numeric
52	24zB. Other adjustments: Other adjustment Subtractions	54	11	64	Numeric
52	24zC. Other adjustments: Other adjustment Additions	s – 69	12	80	Numeric

	Absolute Positioning Form Schedule CA (540) Specifications (Side 3)							
Definitions	ALPHA NUMERIC ALPHANUMERIC	= 0-9	MUST BE AL	L CAPS) L CAPS), 0-9	(print lines Survey. (pr	er 12-point font, not bold, for taxpayer data s 7–60) and CTP ID, Doc ID and Paper Return rint line 63). All printed text and data must be Left ess specific instruction is provided in Field Descriptor.		
Print Line Number	Identification		Begin Print Position	Maximum Field Length	End Print Position	Field Description		
53	Form area		6		80	Conventional form, size/style		
54	25. Total other adjustments –	Federal Amount	s 39	10	49	Numeric		
54	25. Total other adjustments -	Subtractions	54	11	64	Numeric		
54	25. Total other adjustments -	- Additions	69	12	80	Numeric		
55	Form area	,	6	_	80	Conventional form, size/style		
56	26. Add line 11 through line 2 columns A, B, and C – Fede		39	10	49	Numeric		
56	26. Add line 11 through line 2 columns A, B, and C – Subt		54	11	64	Numeric		
56	26. Add line 11 through line 2 columns A, B, and C – Addit		69	12	80	Numeric		
57	Form area	"	6	-	80	Conventional form, size/style		
58	27. Total – Federal Amounts	;	39	10	49	Numeric		
58	27. Total – Subtractions		54	11	64	Numeric		
58	27. Total – Additions		69	12	80	Numeric		
59	Form area		6	4	80	Conventional form, size/style		
60-61	Blank lines			<i></i>	-	-		
62-63	Bottom Registration Mark, Al conventional Schedule Ca 54		_	-		End of bottom registration mark, anchor mark, and conventional form size/style		
63	CTP ID (mandatory)		32	3	34	Numeric		

Numeric "7733214"

Doc ID (mandatory)

63

	Absolute Positioning	g Form Sc	hedule CA (540) Specific	eations (Side 4)
Definitions	NUMERIC = $0-9$	JST BE AL	L CAPS) L CAPS), 0-9	for taxpaye and Paper and data m	er 12-poin Use Courier 12-point font, not bold, r data (print lines 7–60) and CTP ID, Doc ID Return Survey. (print line 63). All printed text ust be Left Aligned unless specific instruction in 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
1-3	Blank lines	_	_	_	-
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-6	Blank lines	_	_	_	
7-8	Form area	6	_	80	Conventional form size/style
9	Check Box if did NOT itemize for federal but will itemize for California	52	1	52	Numeric
10-14	Form area	6	_	80	Conventional form size/style
15	Medical and dental expenses "Write in"	22	11	32	Numeric
16-17	Form area	6	-	80	Conventional form size/style
18	2. Enter amount from federal Form 1040 or 1040-SR, line 11 "Write in"	22	11	32	Numeric
19	Form area	6	-	80	Conventional form size/style
20	3. Multiply line 2 by 7.5% (0.075) "Write in"	22	11	32	Numeric
21	Form area	6	-/1	80	Conventional form, size/style
	4A. Subtract line 3 from line 1 – Federal				
22	Amounts	39	10	49	Numeric
22	4B. Subtract line 3 from line 1 – Subtractions	54	11,	64,	DO NOT USE
22	4C. Subtract line 3 from line 1 – Additions	69	12	80	Numeric
23	Form area	6	-	80	Conventional form, size/style
24	5aA. State and local income tax or general sales taxes – Federal Amounts	39	10	49,	Numeric
24	5aB. State and local income tax or general sales taxes – Subtractions	54	11,	64,	Numeric
24	5aC. State and local income tax or general sales taxes – Additions	69	12	80	DO NOT USE
25	Form area	6	-	80	Conventional form, size/style
26	5bA. State and local real estate taxes – Federal Amounts	39	10,	49,	Numeric
26	5bB. State and local real estate taxes— Subtractions	54	11 ,	64	DO NOT USE
26	5bC. State and local real estate taxes – Additions	69	12	80	DO NOT USE
27	Form area	6	-	80	Conventional form, size/style
28	5cA. State and local personal property taxes – Federal Amounts	39	10,	49,	Numeric
28	5cB. State and local personal property taxes – Subtractions	54	11,	64	DO NOT USE
28	5cC. State and local personal property taxes – Additions	69	12	80	DO NOT USE
29	Form area	6	_	80	Conventional form, size/style
20	5dA. Add lines 5a through line 5c – Federal	20	10	40	Numeria
30	Amounts	39	10,	49,	Numeric
30	5dB. Add lines 5a through line 5c – Subtractions		11,	64	DO NOT USE
30	5dA. Add lines 5a through line 5c – Additions	69	12	80	DO NOT USE

	Absolute Positioning	g Form So	chedule CA (540) Specific	ations (Side 4)
Definitions	NUMERIC = 0-9 `	UST BE AL	L CAPS) L CAPS), 0-9	for taxpayer and Paper I and data m	r 12-poin Use Courier 12-point font, not bold, r data (print lines 7–60) and CTP ID, Doc ID Return Survey. (print line 63). All printed text ust be Left Aligned unless specific instruction 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>
32-35	Form area	6	_	80	Conventional form, size/style
36	5eA. Enter the smaller of line 5d or \$10,000 – Federal Amounts	39	10	49	Numeric
36	5eB. Enter the smaller of line 5d or \$10,000 – Subtractions	54	41 <u>,</u>	64	Numeric
36	5eC. Enter the smaller of line 5d or \$10,000 – Additions	69	12	80	Numeric
37	Form area	6	_	80	Conventional form, size/style
38	6. Other taxes "Write in"	22	11	32	Numeric
38	6A. Other taxes – Federal Amounts	39	10	49,	Numeric
38	6B. Other taxes – Subtractions	54	11 ,	64,	Numeric
38	6C. Other taxes – Additions	69	12	80	Numeric
39	Form area	6		80	Conventional form, size/style
40	7A. Add line 5e and line 6 – Federal Amounts	39	10,	49	Numeric
40	7B. Add line 5e and line 6 – Subtractions	54	11,	64	Numeric
40	7C. Add line 5e and line 6 – Additions	69	12	80	Numeric
41-42	Form area	6	<i>J</i> -	80	Conventional form, size/style
43	8aA. Home mortgage interest and points reported to you on federal Form 1098 – Federal Amounts 8aB. Home mortgage interest and points	39	10,	49,	Numeric
43	reported to you on federal Form 1098 – Subtractions	54	11/1	64	DO NOT USE
40	8aC. Home mortgage interest and points reported to you on federal Form 1098 –		40	00	Manager
43	Additions	69	12	80	Numeric
44	Form area	6		80	Conventional form, size/style
45	8bA. Home mortgage interest not reported to you on federal Form 1098 – Federal Amounts		10	49,	Numeric
45	8bB. Home mortgage interest not reported to you on federal Form 1098 – Subtraction	54	11,	64	DO NOT USE
45	8bC. Home mortgage interest not reported to you on federal Form 1098 – Additions	69	12	80	Numeric
46	Form area	6	_	80	Conventional form, size/style
47	8cA. Points not reported to you on federal Form 1098 – Federal Amounts	39	10,	49,	Numeric
47	8cB. Points not reported to you on federal Form 1098 – Subtractions	54	11 ,	64,	DO NOT USE
47	8cC. Points not reported to you on federal Form 1098 – Additions	69	12	80	Numeric
48	Form area	6	_	80	Conventional form, size/style
49	8dA. Mortgage insurance premiums – Federal Amounts	39	10	49 <u>,</u>	Numeric
49	8dB. Mortgage insurance premiums – Subtractions	54	11 <u>1</u>	64,	Numeric

	Abso	lute Pos	itionin	g Form So	chedule CA (540) Specifi	ications (Side 4)
Definitions	ALPHA NUMERIC ALPHANUMERIC	= = =	0-9	UST BE AL	L CAPS), 0-9	for taxpayand Paper and data r	ier 12-poin Use Courier 12-point font, not bold er data (print lines 7–60) and CTP ID, Doc ID r Return Survey. (print line 63). All printed text must be Left Aligned unless specific instruction d in 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 <u>Description</u>
49	8dC. Mortgage insurance pre Additions	miums –		69	12	80	DO NOT USE
50	Form area			6	-	80	Conventional form, size/style
51	8eA. Add line 8a through line Amounts	8d – Fed	eral	39	10	49,	Numeric
51	8eB. Add line 8a through line 8	d – Subtr	actions	54	11 ,	64 <u>,</u>	Numeric
51	8eC. Add line 8a through line	8d – Add	itions	69	12	80	Numeric
52	Form area			6	-	80	Conventional form, size/style
53	9A. Investment interest – Fed	leral Amo	unts	39	10,	49	Numeric
53	9B. Investment interest – Subt	ractions		54	41 <u>,</u>	64	Numeric
53	9C. Investment interest – Add	ditions		69	12	80	Numeric
54	Form area			6	_	80	Conventional form, size/style
55	10A. Add lines 8e and line 9 - Amounts	- Federal		39	10	49,	Numeric
55	10B. Add lines 8e and line 9 - 9	Subtracti	ons	54	44	64	Numeric
55	10C. Add lines 8e and line 9 -	- Additio	าร	69	12	80	Numeric
56	Form area			6	<i></i>	80	Conventional form, size/style
57-61	Bottom Registration Mark, An conventional Schedule Ca 54		k, and	_	-		_
62-63	Bottom Registration Mark, An conventional Schedule Ca 54		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 "7734214"

	Absolute Positionii	ng Form So	chedule CA (540) Specific	cations (Side 5)
Definitions	NUMERIC = $0-9$	MUST BE AL	L CAPS)	(print lines Survey. (pr	er 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return int line 63). All printed text and data must be d unless specific instruction is provided in Field column.
Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	<u>-</u>	_	<u>-</u>	
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-6	Blank lines	_	_	_	-
7-9	Form area	6	_	80	Conventional form size/style
10	11. Gifts by cash or check – Federal Amounts		11	49	Numeric
10	11. Gifts by cash or check – Subtractions	54	11	64	Numeric
10	11. Gifts by cash or check – Additions	69	12	80	Numeric
11	Form area	6	-	80	Conventional form size/style
12	12. Other than by cash or check – Federal Amounts	39	11	49	Numeric
12	12. Other than by cash or check – Subtractions	54	11	64	Numeric
12	12. Other than by cash or check – Additions	69	12	80	Numeric
13	Form area	6	<u> </u>	80	Conventional form size/style
14	13. Carryover from prior year – Federal Amount	s 39	11	49	Numeric
14	13. Carryover from prior year – Subtractions	54	11	64	Numeric
14	13. Carryover from prior year – Additions	69	12	80	Numeric
15	Form area	6	-	80	Conventional form size/style
16	14. Add line 11 through line 13 – Federal Amounts	39	11	49	Numeric
16	14. Add line 11 through line 13 - Subtractions	54	11	64	Numeric
16	14. Add line 11 through line 13 – Additions	69	12	80	Numeric
17-18	Form area	6	_	80	Conventional form size/style
19	15. Casualty or theft loss(es) - Federal Amount	ts 39	11	49	Numeric
19	15. Casualty or theft loss(es) – Subtractions	54	11	64	Numeric
19	15. Casualty or theft loss(es) - Additions	69	12	80	Numeric
20-21	Form area	6	-	80	Conventional form size/style
22	16. Other – Federal Amounts	39	11	49	Numeric
22	16. Other – Subtractions	54	11	64	Numeric
22	16. Other – Additions	69	12	80	Numeric
23	Form area	6	-	80	Conventional form size/style
24	17. Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C – Federal Amounts	39	11	49	Numeric
24	17. Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C – Subtractions	54	11	64	Numeric
24	17. Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C – Additions	69	12	80	Numeric
25	Form area	6	_	80	Conventional form size/style
26	18. Total	69	12	80	Numeric
27-29	Form area	6	_	80	Conventional form size/style
30	19. Unreimbursed employee expenses	54	11	64	Numeric
31	Form area	6	_	80	Conventional form size/style
20	20. Tax proparation food	54	11	64	Numorio

Numeric

20. Tax preparation fees

Absolute Positioning Form Schedule CA (540) Specifications (Side 5)

Definitions	NUMERIC = 0-9	IUST BE AL	L CAPS) L CAPS), 0-9	(print lines Survey. (pr	er 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return int line 63). All printed text and data must be d unless specific instruction is provided in Fiel n 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>
33	Form area	6	-	80	Conventional form size/style
34	21. Other expenses "Write in"	34	14	47	Numeric
34	21. Other expenses	54	11	64	Numeric
35	Form area	6	_	80	Conventional form size/style
36	22. Add line 19 through line 21	54	11	64	Numeric
37	Form area	6	_	80	Conventional form size/style
38	23. Enter amount from federal Form 1040 or 1040-SR, line 11	34	11	44	Numeric
39	Form area	6	-	80	Conventional form size/style
40	24. Multiply line 23 by 2% (0.02). If less than zero, enter 0	54	11	64	Numeric
41	Form area	6	-	80	Conventional form size/style
42	25. Subtract line 24 from line 22	69	11	79	Numeric
43	Form area	6	- 1	80	Conventional form size/style
44	26. Total Itemized Deductions.	69	11	79	Numeric
45	Form area	6		80	Conventional form size/style
46	27. Other adjustments "Write in"	34	29	62	Numeric
46	27. Other adjustments	69	11	79	Numeric
47	Form area	6	-	80	Conventional form size/style
48	28. Combine line 26 and line 27	69	11	79	Numeric
49-54	Form area	6	-	80	Conventional form size/style
55	29. California Itemized Deductions	69	11	79	Numeric
56-59	Form area	6	-	80	Conventional form size/style
60	30. Larger of California Itemized Deductions o Standard Deduction	r 69	11	79	Numeric
61	Form area	6		80	Conventional form size/style
62-63	Bottom Registration Mark, Anchor Mark, and conventional Schedule Ca 540				End of bottom registration mark, anchor mark, and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc ID (mandatory)	40	7	46	Numeric "7735214"

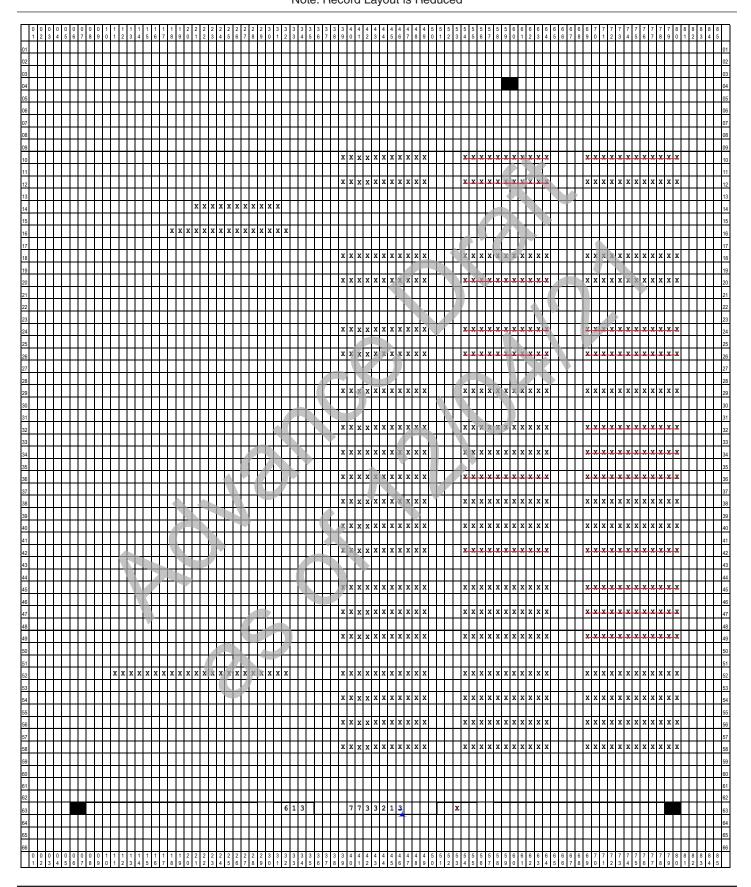
Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 1) Note: Record Layout is Reduced

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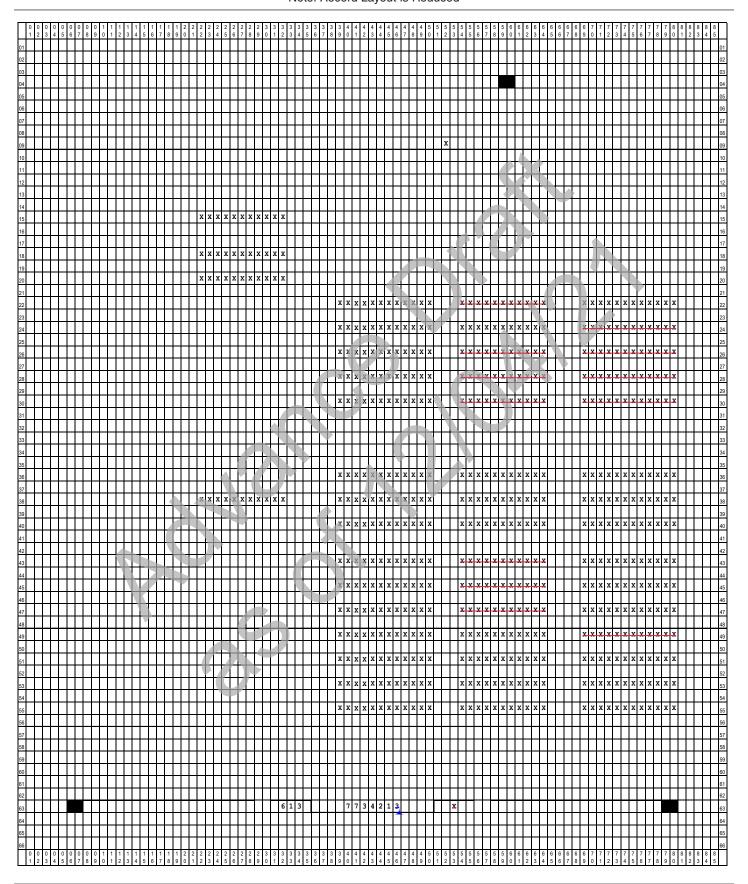
Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 2) Note: Record Layout is Reduced

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Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 3) Note: Record Layout is Reduced



Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 4) Note: Record Layout is Reduced



Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 5) Note: Record Layout is Reduced

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