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 (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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	"Taxable Year" and "Underline"	6	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	–	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	–	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 Amounts**	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	=	0-9	(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 Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
23	Form area	6	–	80	Conventional form size/style
24	6a. Social security benefits	20	11	30	Numeric
24	6bA. Social security benefits – **Federal Amounts**	37	12	48	Numeric
24	6bB. Social security benefits – **Subtractions**	52	13	64	Numeric
24	6bC. Social security benefits – **Additions**	68	13	80	DO NOT USE
25	Form area	6	–	80	Conventional form size/style
26	7A. Capital Gain or (Loss) – **Federal Amounts**	37	12	48	Numeric
26	7B. Capital Gain or (Loss) – **Subtractions**	52	13	64	Numeric
26	7C. Capital Gain or (Loss) – **Additions**	68	13	80	Numeric
27-28	Form area	6	–	80	Conventional form size/style
29	1A. Taxable refunds, credits, or offsets of state and local income taxes – Federal Amounts	37	12	48	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
31	2aA. Alimony Received – **Federal Amounts**	37	12	48	Numeric
31	2aB. Alimony Received – **Subtractions**	52	13	64	DO NOT USE
31	2aC. Alimony Received – **Additions**	68	13	80	Numeric
32	Form area	6	–	80	Conventional form size/style
33	3A. Business Income or (Loss) – **Federal Amounts**	37	12	48	Numeric
33	3B. Business Income or (Loss) – **Subtractions**	52	13	64	Numeric
33	3C. Business Income or (Loss) – **Additions**	68	13	80	Numeric
34	Form area	6	–	80	Conventional form size/style
35	4A. Other Gains or (Losses) – **Federal Amounts**	37	12	48	Numeric
35	4B. Other Gains or (Losses) – **Subtractions**	52	13	64	Numeric
35	4C. Other Gains or (Losses) – **Additions**	68	13	80	Numeric
36	Form area	6	–	80	Conventional form size/style
37	5A. Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc – **Federal Amounts**	37	12	48	Numeric
37	5B. Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – **Subtractions**	52	13	64	Numeric
37	5C. Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – **Additions**	68	13	80	Numeric
38	Form area	6	–	80	Conventional form size/style
39	Farm Income or (Loss) – **Federal Amounts**	37	12	48	Numeric
39	Farm Income or (Loss) – **Subtractions**	52	13	64	Numeric
39	Farm Income or (Loss) – **Additions**	68	13	80	Numeric
40	Form area	6	–	80	Conventional form size/style
41	7A. Unemployment Compensation – **Federal Amounts**	37	12	48	Numeric
41	7B. Unemployment Compensation – **Subtractions**	52	13	64	Numeric
41	7C. Unemployment Compensation – **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 (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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
42	Form area	6	–	80	Conventional form size/style
43	8aA. Other Income: Federal net operating loss – **Federal Amounts**	37	12	48	Numeric
43	8aB. Other Income: Federal net operating loss – **Subtractions**	52	13	64	DO NOT USE
43	8aC. Other Income: Federal net operating loss – **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	–	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 – **Subtractions**	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 Positioning Form Schedule CA (540) Specifications (Side 1)

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	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
56	Form area	6	–	80	Conventional form size/style
57	8hA. Other Income: Prizes and awards – **Federal Amounts**	37	12	48	Numeric
57	8hB. Other Income: Prizes and awards – **Subtractions**	52	13	64	Numeric
57	8hC. Other Income: Prizes and awards **–** **Additions**	68	13	80	DO NOT USE
58	Form area	6	–	80	Conventional form size/style
59-61	Blank Lines	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Schedule Ca 540	–	–	–	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 Form Schedule CA (540) Specifications (Side 2)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

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
5-6	Blank lines	–	–	–	–
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	DO NOT USE
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	8lA. Other Income: Olympic and Paralympic medals and USOC prize money – **Federal Amounts**	37	12	48	Numeric
16	8lB. Other Income: Olympic and Paralympic medals and USOC prize money – **Subtractions**	52	13	64	DO NOT USE
16	8lC. 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(l) excess business loss adjustment – **Federal Amounts**	37	12	48	Numeric

Absolute Positioning Form Schedule CA (540) Specifications (Side 2)

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	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
22	8oB. Other Income: IRC Section 461(l) excess business loss adjustment – **Subtractions**	52	13	64	DO NOT USE
22	8oC. Other Income: IRC Section 461(l) 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 Form Schedule CA (540) Specifications (Side 2)

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	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
38-40	Form area	6	–	80	Conventional form, size/style
41	10A. Total – **Federal Amounts**	37	12	48	Numeric
41	10B. Total – **Subtractions**	52	13	64	Numeric
41	10C. Total – **Additions**	62	15	76	Numeric
42-45	Form area	6	–	80	Conventional form, size/style
46	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**	37	12	48	Numeric
48	12B. Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – **Subtractions**	52	13	64	Numeric
48	12C. Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – **Additions**	62	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
56	16C. Self-employed, SEP, SIMPLE, and 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

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	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	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 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 "7732214"

Absolute Positioning Form Schedule CA (540) Specifications (Side 3)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier 12-point font, not bold, for taxpayer data
	NUMERIC	=	0-9	(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 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
5-6	Blank lines	–	–	–	–
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
10	18C. Penalty on Early Withdrawal of Savings – **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

Absolute Positioning Form Schedule CA (540) Specifications (Side 3)

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	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
29	24bB. Other adjustments: Deductible expenses – **Subtractions**	54	11	64	Numeric
29	24bC. Other adjustments: Deductible expenses – **Additions**	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 money medals and USOC prize – **Federal Amounts**	39	10	49	Numeric
32	24cA. Other adjustments: Nontaxable amount of the value of Olympic and Paralympic money medals and USOC prize – **Subtractions**	54	11	64	Numeric
32	24cA. Other adjustments: Nontaxable amount of the value of Olympic and Paralympic money medals and USOC prize – **Additions**	69	12	80	DO NOT USE
33	Form area	6	–	80	Conventional form, size/style
34	24dA. Other adjustments: Reforestation amortization and expenses – **Federal Amounts**	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	Numeric
36	24eC. Other adjustments: Repayment of supplemental unemployment benefits – **Additions**	69	12	80	Numeric
37	Form area	6	–	80	Conventional form, size/style
38	24fA. Other adjustments: Contributions to IRC Section 501(c)(18)(D) pension plans – **Federal Amounts**	39	10	49	Numeric
38	24fB. Other adjustments: Contributions to 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
40	24gA. Other adjustments: Contributions by certain chaplains to IRC Section 403(b) plans – **Subtractions**	54	11	64	Numeric

Absolute Positioning Form Schedule CA (540) Specifications (Side 3)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
40	24gC. Other adjustments: Contributions by certain chaplains to IRC Section 403(b) plans – Federal Amounts	69	12	80	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 – **Subtractions**	54	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 – **Subtractions**	54	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**	39	10	49	Numeric
47	24jB. Other adjustments: Housing deduction – **Subtractions**	54	11	64	Numeric
47	24jC. Other adjustments: Housing deduction – **Additions**	69	12	80	DO NOT USE
48	Form area	6	–	80	Conventional form, size/style
49	24kA. Other adjustments: Excess deductions – **Federal Amounts**	39	10	49	Numeric
49	24kB. Other adjustments: Excess deductions – **Subtractions**	54	11	64	Numeric
49	24kC. Other adjustments: Excess deductions – **Additions**	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 adjustments – **Federal Amounts**	39	10	49	Numeric
52	24zB. Other adjustments: Other adjustments – **Subtractions**	54	11	64	Numeric
52	24zC. Other adjustments: Other adjustments – **Additions**	69	12	80	Numeric

Absolute Positioning Form Schedule CA (540) Specifications (Side 3)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier 12-point font, not bold, for taxpayer data
	NUMERIC	=	0-9	(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.

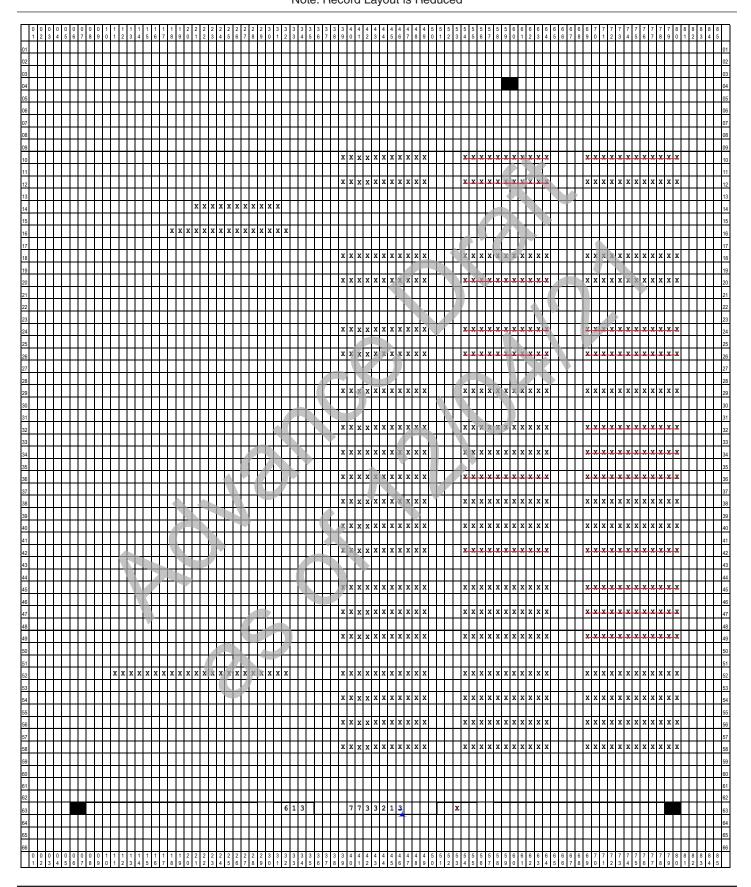| Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
53	Form area	6	–	80	Conventional form, size/style
54	25. Total other adjustments – **Federal Amounts**	39	10	49	Numeric
54	25. Total other adjustments – **Subtractions**	54	11	64	Numeric
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 23 and line 25 in columns A, B, and C – **Federal Amounts**	39	10	49	Numeric
56	26. Add line 11 through line 23 and line 25 in columns A, B, and C – **Subtractions**	54	11	64	Numeric
56	26. Add line 11 through line 23 and line 25 in columns A, B, and C – **Additions**	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	–	80	Conventional form, size/style
60-61	Blank lines	–	–	–	–
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 "7733214"

Absolute Positioning Form Schedule CA (540) Specifications (Side 4)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier 12-poin 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

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
5-6	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	1. 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	–	80	Conventional form, size/style
22	4A. Subtract line 3 from line 1 – **Federal 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
30	5dA. Add lines 5a through line 5c – **Federal Amounts**	39	10	49	Numeric
30	5dB. Add lines 5a through line 5c – **Subtractions**	54	11	64	DO NOT USE
30	5dA. Add lines 5a through line 5c – **Additions**	69	12	80	DO NOT USE

Absolute Positioning Form Schedule CA (540) Specifications (Side 4)

Definitions					
	ALPHA	=	A-Z (MUST BE ALL CAPS)		
	NUMERIC	=	0-9		
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9		

Use Courier 12-poin 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 Length	End Print Position	Field Description
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	11	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	–	80	Conventional form, size/style
43	8aA. Home mortgage interest and points reported to you on federal Form 1098 – **Federal Amounts**	39	10	49	Numeric
43	8aB. Home mortgage interest and points reported to you on federal Form 1098 – **Subtractions**	54	11	64	DO NOT USE
43	8aC. Home mortgage interest and points reported to you on federal Form 1098 – **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**	39	10	49	Numeric
45	8bB. Home mortgage interest not reported to you on federal Form 1098 – **Subtractions**	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	Numeric
49	8dB. Mortgage insurance premiums – **Subtractions**	54	11	64	Numeric

Absolute Positioning Form Schedule CA (540) Specifications (Side 4)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier 12-poin 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
49	8dC. Mortgage insurance premiums – **Additions**	69	12	80	DO NOT USE
50	Form area	6	–	80	Conventional form, size/style
51	8eA. Add line 8a through line 8d – **Federal Amounts**	39	10	49	Numeric
51	8eB. Add line 8a through line 8d – **Subtractions**	54	11	64	Numeric
51	8eC. Add line 8a through line 8d – **Additions**	69	12	80	Numeric
52	Form area	6	–	80	Conventional form, size/style
53	9A. Investment interest – **Federal Amounts**	39	10	49	Numeric
53	9B. Investment interest – **Subtractions**	54	11	64	Numeric
53	9C. Investment interest – **Additions**	69	12	80	Numeric
54	Form area	6	–	80	Conventional form, size/style
55	10A. Add lines 8e and line 9 – **Federal Amounts**	39	10	49	Numeric
55	10B. Add lines 8e and line 9 – **Subtractions**	54	11	64	Numeric
55	10C. Add lines 8e and line 9 – **Additions**	69	12	80	Numeric
56	Form area	6	–	80	Conventional form, size/style
57-61	Bottom Registration Mark, Anchor Mark, and conventional Schedule Ca 540	–	–	–	–
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 "7734214"

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

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
5-6	Blank lines	–	–	–	–
7-9	Form area	6	–	80	Conventional form size/style
10	11. Gifts by cash or check – **Federal Amounts**	39	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	–	80	Conventional form size/style
14	13. Carryover from prior year – **Federal Amounts**	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 Amounts**	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
32	20. Tax preparation fees	54	11	64	Numeric

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
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	–	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 or Standard Deduction	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

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

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