	Absolute Po	sitioning	Form 540 Spe	ecifications (	Side 1)
Definitions	NUMERIC = 0-9	UST BE AL	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		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 a bank at the attach and a federal forms for a federal forms.	50	00	00	Yes – print "ATTACH FEDERAL RETURN" NO – PRINT "DO NOT ATTACH FEDERAL
7	schedules other than Sch A, or Sch B?  ARRP Area	52 78	3	80	RETURN"  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	"22"
9	Principal Business Activity (PBA)	57	3	59	Print "PBA" only when there is a "PBA" code.
9	Principal Business Activity (PBA) Code	63	6	68	Numeric. If the PBA code is less than 6 characters and do not populate with zeros. If no PBA code, leave PBA field blank.
9	ARRP Area	78	3	80	Conventional form size/style
10	Taxpayer's First Name (mandatory)	6	11	16	Alpha, No Embedded Spaces
10	Taxpayer's Middle Initial	19	1	19	Alpha, or blank
10	Taxpayer's Last Name (mandatory)	22	35	56	Alpha
10	Taxpayer's Suffix	59	4	62	Alpha, or blank
10	Taxpayer – If Deceased, <b>must</b> Enter Date of Death, otherwise, leave blank	65	10	74	Numeric, "-", mm-dd-yyyy (e.g., 08-01-2022), or blank
10	ARRP Area	78	3	80	Conventional form size/style

				Form 540 Sp		<u> </u>
Definitions	ALPHA NUMERIC ALPHANUMERIC	= 0-9	IUST BE AL	L CAPS), 0-9	data (prin Return Si must be L	rier 12-point font, not bold, for taxpayer at lines 7–60), CTP ID, Doc ID and Paper aurvey. (print line 63). All printed text and data left Aligned unless specific instruction is in Field Description column.
Print _ine			Begin Print	Maximum Field	End Print	Field
<u>Number</u>	<u>Identification</u>		Position	<u>Length</u>	Position	Description
11	If Joint Spouse's/RDP's First Name (mandatory)		6	11	16	Alpha, No Embedded Spaces
1	If Joint Tax Return, Spouse's/ Middle Initial	RDP's	19	1	19	Alpha, or blank
1	If Joint Tax Return, Spouse's/ (mandatory)	RDP's Last Name	e 22	35	56	Alpha
l1	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., 08-01-2022), 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 "f" 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	à,	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
14	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		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	nty	27	17	43	Alphanumeric, Embedded spaces, or blank
15	If Foreign Postal Code		46	16	61	Alphanumeric, Embedded spaces, or blank

	Ab	solute Positionin	g Form 540 Sp	ecifications	s (Side 1)	
Definitions	ALPHA = NUMERIC = ALPHANUMERIC =	A-Z (MUST BE 0-9 A-Z (MUST BE	ALL CAPS) 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	Ideal Control	Begin Print	Maximum Field	End Print	Field	
Number 16	Identification Taxpayer's Date of Birth	Position		Position 15	<u>Description</u> or blank	
16		6	10	15		
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	e) 30	17	46	Alphá, 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 (if applicable)	Prior Name 49	17	65	Alpha, Last name only, or leave blank (e.g., Marriage/RDP in the current tax year changes spouse's/RDP's maden name)	
17-30	Blank lines	_	-	-	-	
31-60	Form area with absolute position da	ıta 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 physical residence address at the ti	principal/	(7)	71	Upper X = marked check box Blank = unmarked check box	
34-36	Form area	6		80		
37	Street Address	11	48	58	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "f" 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	-	<u> </u>	_		
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	-	_	_	<del>-</del>	
46	Line 2. Married/RDP filing jointly	12	1	12	Upper X = marked check box Blank = unmarked check box	
46	Line 5. Qualifying surviving spouse	RDP 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 separate	y 12	1	12	Upper X = marked check box Blank = unmarked check box	
51	Blank line		_	_	<del>-</del>	
52	Line 6. Claimed as a Dependent on Return		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		 1	54	"0," "1," "2"	
56	Line 7. Personal Exemption Count		15	79	Numeric	
	· · · · · · · · · · · · · · · · · · ·					
57	Form area	6	_	80	Conventional form, size/style	

		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 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 <u>Number</u>	Identification		Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>
58	Line 8. Blind Exemption Coun	t	54	1	54	"0," "1," "2"
58	Line 8. Blind Exemption Amou	ınt	65	15	79	Numeric
59	Form area		6	_	80	Conventional form, size/style
60	Line 9. Senior Exemption Cou	ınt	54	1	54	"0"," <del>1","2</del> "
60	Line 9. Senior Exemption Amo	ount	65	15	79	Numeric
61-62	Blank lines		-	_	-	
62-63	Bottom Registration Mark, And conventional Form 540	chor 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, "3101224"
				O)		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

Deficitions	ALDUIA	A 7 /2	11107 DE 41	L CARO	Lla - O	iou 40 maint fant, wat halal fan l
Definitions	ALPHA NUMERIC ALPHANUMERIC	= 0-9	IUST BE AL	L CAPS), 0-9	data (print Return Su must be L	ier 12-point font, not bold, for taxpayer t lines 7–60), CTP ID, Doc ID and Paper ırvey. (print line 63). All printed text and data eft Aligned unless specific instruction is n Field Description column.
Print		'	Begin	Maximum	End	
Line Number	Identification		Print Position	Field <u>Length</u>	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
	Line 10. Dependent 1 First Na	ame				Alpha, No Embedded Spaces. If entry made in
9	If entry made in this field, the entries in "Dependent 1 Las "Dependent 1 Relationship "Dependent 1 SSN" field. Of fields must be blank.	st Name" field, " field, and	r 20	11	30	this field, there must be entries in "Dependent Last Name" field at print line 54, "Dependent SSN" field at print line 56, "Dependent 1 Relationship" field at print line 58. Otherwise, all four fields must be blank.
	Line 10. Dependent 2 First Na	ame				Alpha, No Embedded Spaces. If entry made in
9	If entry made in this field, the entries in "Dependent 2 Las "Dependent 2 Relationship "Dependent 2 SSN" field. Of four fields must be blank.	st Name" field, " field, and	41	11	51	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.
	Line 10. Dependent 3 First Na	ame				Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Dependent
9	If entry made in this field, the entries in "Dependent 3 Las "Dependent 3 Relationship "Dependent 3 SSN" field. Of four fields must be blank.	st Name" field, " field, and	62	11	72	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					_
	Line 10. Dependent 1 Last N	ame				
11	If entry made in this field, the entries in "Dependent 1 Fire "Dependent 1 Relationship "Dependent 1 SSN" field. Of four fields must be blank.	st 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.
	Line 10. Dependent 2 Last Na	ame				
11	If entry made in this field, the entries in "Dependent 1 Fire "Dependent 1 Relationship and "Dependent 1 SSN" field all four fields must be blank.	st Name" field, " field ld. 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.
	Line 10. Dependent 3 Last N	ame				Alpha. If entry made in this field, there must be entries in "Dependent 3 First Name" field at print
11	If entry made in this field, the entries in "Dependent 1 Fire "Dependent 1 Relationship "Dependent 1 SSN" field. Of four fields must be blank.	st Name" field, " field and	62	17	78	line 52, "Dependent 3 SN" 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	-	_		_	
	Line 10. Dependent 1 SSN					Numeric If only grade in this field there are
	If entry made in this field, the entries in "Dependent 1 field, "Dependent 1 Last Na and "Dependent 1 Relation	First Name" me" field				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

	Absolute	Positioning	Form 540 Sp	ecifications	(Side 2)
Definitions	NUMERIC = 0-9	(MUST BE AL		data (print Return Su must be Lo	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 <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>
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 blank.	41	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 be entries in "Dependent 3 First Name" field "Dependent 3 Last Name" field and "Dependent 3 Relationship" field.  Otherwise, all four fields must be blank.	, 62	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. Other wise, 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 be entries in "Dependent 1 First Name" field "Dependent 1 Last Name" field and "Dependent 1 SSN" field. Otherwise, all four fields must be blank.	20	12	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 be entries in "Dependent 2 First Name" field "Dependent 2 Last Name" field and "Dependent 2 SSN" field. Otherwise, all four fields must be blank.	41	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 be entries in "Dependent 3 First Name" field "Dependent 3 Last Name" field and "Dependent 3 SSN" field. Otherwise, all four fields must be blank.	62	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
25	Blank line		_	_	_
26	Line 14. CA Adjustments – subtractions	62	15	76	Numeric
	,	•			

	Absolute Po	sitioning	Form 540 Spe	ecifications (	Side 2)
Definitions	NUMERIC = 0-9		L CAPS) L CAPS), 0-9	data (print li Return Surv must be Lef provided in	r_12-point font, not bold, for taxpayer ines 7–60), CTP ID, Doc ID and Paper /ey. (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
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	-		- 0	
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	_	_	-	<del>-</del>
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

					-	
		Abso	lute Positioning	Form 540 Sp	ecifications	(Side 2)
Definitions	ALPHA NUMERIC ALPHANUMERIC	= = =	A-Z (MUST BE AI 0-9 A-Z (MUST BE AI	,	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 <u>Number</u>	Identification		Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>
63	CTP ID (mandatory)		32	3	34	Numeric
63	Doc ID (mandatory)		40	7	46	Numeric, "3102224"
					~(	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 Pos	sitioning I	Form 540 Spe	ecifications (S	Side 3)
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 Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	FUSITION	<u>Lengin</u>	<u> </u>	Description
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-6	Form area	6	_	80	Conventional form, size/style
5-0	roilli alea	0		00	Conventional form size/style with exact position
7-60	Form area with exact position data fields	-	_	_	data fields
7	Line 45. Claim more than two credits	62	15	76	Numeric
8	Blank line	_	-	-	
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	7	_	-	7
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. Add line 48, line 61, line 62, and line 63.	62	15	76	Numeric
23-24	Blank lines	- (	_	_	_
25	Line 71. California income tax withheld	62	15	76	Numeric
26	Blank line	-	_		_
27	Line 72. CA estimated tax and other payments	62	15	76	Numeric
28	Blank line		_	_	_
29	Line 73. Withholding (Form 592-B and/or 593)	62	15	76	Numeric
30	Blank line	_	_	_	_
31	Line 74. Excess SDI (or VPDI) withheld	62	15	76	Numeric
32	Blank line	_	_	_	-
33	Line 75. Earned Income Tax Credit	62	15	76	Numeric
34	Blank line	_	_		_
35	Line 76. Young Child Tax Credit	62	15	76	Numeric
36	Blank line	_	_	_	-
37	Line 77. Foster Youth Tax Credit	62	15	76	Numeric
38	Blank line	_	_	_	-
39	Line 78. Add line 71 through line 77 "Write in"	48	8	 55	Alphanumeric
39	Line 78. Add line 71 through line 77  Line 78. Add line 71 through line 77	62	15	76	Numeric
03	Line 10. Add line 11 tillough line 11	<i>پ</i> ر	10	70	Numeric

Definitions	ALPHA = A-Z(N)	IUST BE AL	L CAPS)	Use Courie	r <sub>4</sub> 12-point font, not bold, for taxpayer
Delimitions	NUMERIC = $0-9$		L CAPS), 0-9	data (print I Return Surv must be Let	ines 7–60), CTP ID, Doc ID and Paper vey. (print line 63). All printed text and data it Aligned unless specific instruction is Field Description column.
Print		Begin	Maximum	End	Field
Line <u>Number</u>	Identification	Print Position	Field <u>Length</u>	Print Position	Field <u>Description</u>
40-41	Blank line	_	_	_	_
42	Line 91. Use Tax	53	15	67	Numeric
43	Blank line	_	_	_	7
44	No use tax is owed	27	1	27	Upper X = marked check box Blank = unmarked check box
44	You paid your use tax obligation directly to CDTFA	44	1	44	Upper X = marked check box Blank = unmarked check box
45-46	Form area	6	_	80	Conventional form, size/style
47	Full-year health care coverage	60	1	60	Upper X = marked check box Blank = unmarked check box
48	Blank line	_	-	-	-
40	Line 92. Individual Shared Responsibility (ISR		45	07	
19	Penalty	53	15	6/	Numeric
0-51	Blank lines	-	45	70	— Numaria
52 53	Line 93. Payments balance  Blank Line	62	15	76	Numeric
	Line 94. Use Tax balance	62	15	76	Numeric
54 55	Blank line	02	15	70	Numeric
55	Line 95. Payments after Individual Shared		_	_	
56	Responsibility Penalty	62	15	76	Numeric
57	Blank line	<u> </u>	-	-	-
58	Line 96. Individual Shared Responsibility Penalty Balance	62	15	76	Numeric
59	Blank line	- (	_	_	
60	Line 97. Overpaid tax	62	15	76	Upper X = marked check box Blank = unmarked check box
81	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
63	CTP ID (mandatory)	32	3	34	Numeric
33	Doc ID (mandatory)	40	7	46	Numeric, "3103224"
					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 baye no Interpet connection
63	Paper Return Survey	53	1	53	"6"= I have no Internet connection Or blank

	Absolute Po	sitioning	Form 540 Spe	ecifications	(Side 4)	
Definitions	NUMERIC = 0-9	IUST BE AL	L CAPS)	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 <u>Number</u>	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print Position	Field Description	
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 98. Amount of line 97 you want applied to your 2023 estimated tax	62	15	76	Numeric	
8	Blank line	_	-	-	9	
9	Line 99. Overpaid tax available this year.	62	15	76	Numeric	
10	Blank line	_	-	-		
11	Line 100. Tax due	62	15	76	Numeric	
12-13	Blank line	_	_		-	
14	Code 400. California Seniors Special Fund.	62	15	76	Numeric	
15	Blank line	_	-/	_	-	
16	Code 401. Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	62	15	76	Numeric	
17	Blank line		<del>-</del>	_	<u> </u>	
10	Code 403. Rare and Endanger Species Preservation Voluntary Tax Contribution	62	15	76	Numeric	
18 19	Program  Blank line	-		70	Numeric	
20	Code 405. California Breast Cancer Research Voluntary Tax Contribution Fund	62	15	76	Numeric	
21 22	Blank line  Code 406. California Firefignter's Memorial  Voluntary Tax Contribution Fund	62	 15		Numeric	
23	Blank line	-			_	
24	Code 407. Emergency Food for Families Voluntary Tax Contribution Fund	62	15	76	Numeric	
 25	Blank line	_		_	_	
26	Code 408. California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	62	15	76	Numeric	
27	Blank line	_	_	_	_	
28	Code 410. California Sea Otter Voluntary Tax Contribution Fund	62	15	76	Numeric	
29	Blank line	_	-		- Numeric	
30	Code 413. California Cancer Research					
	Voluntary Tax Contribution Fund  Blank line	62 _	15 _	76 _	Numeric	
31	Code 422. School Supplies for Homeless Children Voluntary Tax Contribution Fund			,		
32	Blank line	62	15	76 	Numeric	
33	Code 423. State Parks Protection Fund/Parks	_	_			
34	Pass Purchase	62	15	76	Numeric	
35	Blank line	_	_	_	_	

	Abso		g Form 540 Sp	ecifications	6 (Side 4)
Definitions	ALPHA = NUMERIC = ALPHANUMERIC =	A-Z (MUST BE 0-9 A-Z (MUST BE	ALL CAPS), 0-9	data (prin Return Su must be L	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		Begin	Maximum	End	
_ine Number	Identification	Print Positio	Field n Length	Print Position	Field Description
110111001	Code 424. Protect Our Coast and Ocea		<u> Longin</u>	1 00111011	<u> </u>
36	Voluntary Tax Contribution Fund	62	15	76	Numeric
37	Blank line	_	_	_	-
	Code 425. Keep Arts in Schools Volunt	ary Tax			
38	Contribution Fund	62	15	76	Numeric
39	Blank line	_	_		-
40	Code 431. Prevention of Animal Homel		45	70	
40	and Cruelty Voluntary Tax Contribution	Fund 62	15	76	Numeric
41	Blank line	_	_	- \	
40	Code 438. California Senior Citizen Ad	•	45	70	
42	Voluntary Tax Contribution Fund	62	15	76	Numeric
43	Blank line	_	_		-
44	Code 439. Native California Wildlife Rehabilitation Voluntary Tax Contribution	on Fund 62	15	76	Numeric
45	Blank line	— — — — — — — — — — — — — — — — — — —	15	70	Numeric
40	Code 440. Rape Kit Backlog Voluntary				
46	Contribution Fund	62	15	76	Numeric
47	Blank line	-		-	-
	Code 444. Suicide Prevention Voluntar				
48	Contribution Fund	62	15	76	Numeric
49	Blank line	-	-	-	
	Code 445. Mental Health Crisis Preven	tion			
50	Voluntary Tax Contribution Fund	62	15	76	Numeric
51	Blank lines	_	-	-	_
	Code 446. California Community and				
	Neighborhood Tree Voluntary Tax Cont		15	70	
52	Fund	62	15	76	Numeric
53	Blank line		_		<u>-</u>
54	Line 110. Add code 400 through code 4 is your total contribution	<del>46. I nis</del> 62	15	76	Numeric
55-57	Form area	6	_	80	Conventional form, size/style
58	Line 111. Amount you owe	62	15	76	Numeric
59-61	Blank lines	_	_	_	
00 01	Bottom Registration Mark, Anchor Mar				End of bottom registration mark, anchor mark
62-63	conventional Form 540	-	_	_	and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc ID (mandatory)	40	7	46	Numeric, "31042 <del>1</del> 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 hav 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

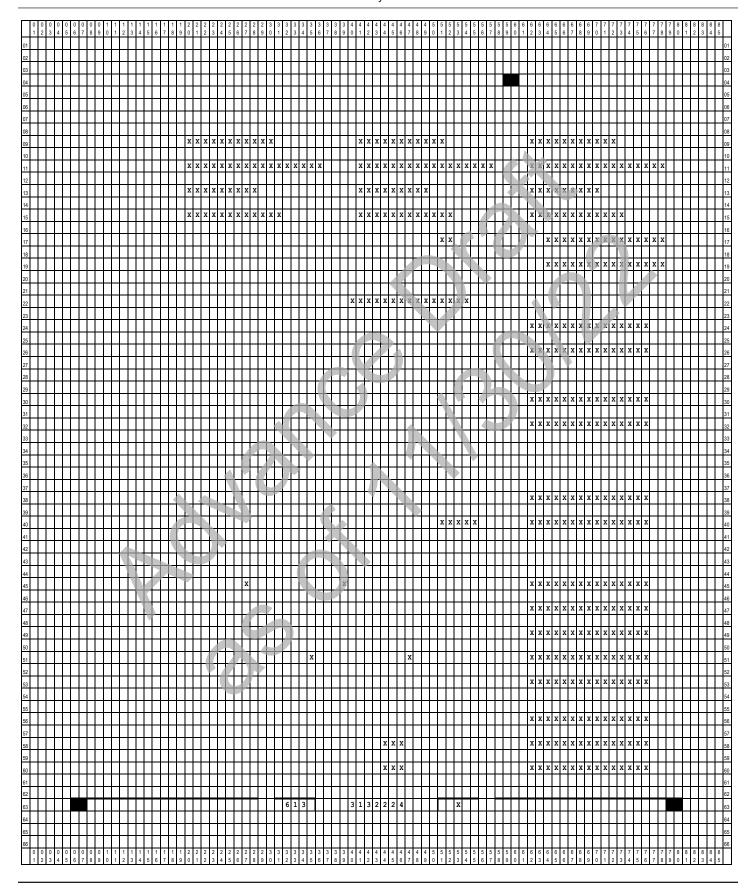
	Absolute P	ositioning	Form 540 Sp	ecifications	(Side 5)
Definitions	NUMERIC = $0-9$	MUST BE AL	L CAPS)	data (print Return Su must be L	ier 12-point font, not bold, for taxpayer t lines 7–60), CTP ID, Doc ID and Paper urvey. (print line 63). All printed text and data eft Aligned unless specific instruction is n Field Description 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	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-11	Form area	6	_	80	Conventional form size/style
12-60	Form area with exact position data fields	-	-	_	Conventional form size/style with exact position data fields
12	Line 113. FTB 5805 Check Box	21	1	21	Upper X = marked check box Blank = unmarked check box
12	Line 113. FTB 5805F Check Box	36	1	36	Upper X = marked check box Blank = unmarked check box
12	Line 113. Underpayment of Estimated Tax	62	15	76	Numeric
13-17	Form area	6	-	80	Conventional form, size/style
18	Line 115. Refund or No Amount Due	62	15	76	Numeric
19-24	Form area	6	_	80	Conventional form, size/style
25	in "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.	23	)	23	Upper X = marked check box Blank = unmarked check box
26	1Routing Number  If entry in this field, there must be entries  "Account Number" Field and Checking or  Savings" Check Box. Otherwise  all three fields must be blank.		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.
26	1Account Number  If entry in this field, there must be entries "Routing Number" Field and "Checking or Savings" Check Box. Otherwise, all three fields must be blank.		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 o "Savings" Check box at print line 30. Otherwise, a four fields must be blank.
26	Line 116. 1Direct Deposit Amount	62	15	76	Numeric
27	1Savings Check Box	23	1	23	Upper X = marked check box Blank = unmarked check box
28-30	Blank lines	_	_	_	<del>-</del>
31	2Checking Check Box If entry in this field, there must be entries in "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.	23	1	23	Upper X = marked check box Blank = unmarked check box
32	2Routing Number  If entry in this field, there must be entries in "Account Number" Field and "Checking or Savings" Check Box. Otherwise, all three fields must be blank.		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 35 and "Checking" Check box at print line 34 or "Savings" Check box at print line 36. Otherwise, all four fields must be blank.

Definitions	ALPHA NUMERIC ALPHANUMERIC	= 0	-Z (MUST BE A -9 -Z (MUST BE A	,	data (print Return Su must be L	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 Length	End Print Position	Field Description							
32	2Account Number  If entry in this field, there in "Routing Number" Field or Savings" Check Box. Of all three fields must be bla	and "Chec therwise,		17	48	Numeric; "-" If entry made in this field, there must be entries in the "Routing Number" Field a 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.							
32	Line 117. 2Direct Deposit Amo	ount	62	15	76	Numeric							
33	2Savings Check Box		23	1	23	Upper X = marked check box Blar k = unmarked check box							
34-45	Form area		6	-	80	Conventional form, size/style							
46	Email address		15	49	63	Alphanumeric							
l6	Preferred phone number		66	14	79	Numeric; "-"							
7-51	Form area		6	-	80	Conventional form, size/style							
52	PTIN		71	9	79	Numeric							
53-54	Blank lines		-	( <del>-</del> )	_	-							
55	FEIN		71	9	79	Numeric							
56	Blank line		-	_	-	T							
57	Yes – Discuss Return Check	Box	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							
8-61	Form area		6	-	80	Conventional form, size/style							
62-63	Bottom Registration Mark, An conventional Form 540	chor Mark,	and –	-/	_	End of bottom registration mark, anchor mark, and conventional form size/style							
3	CTP ID (mandatory)	7	32	3	34	Numeric							
3	Doc ID (mandatory)		40	7	46	Numeric, "3105224"							
		C				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	6 = I have no internet connection Or blank							

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

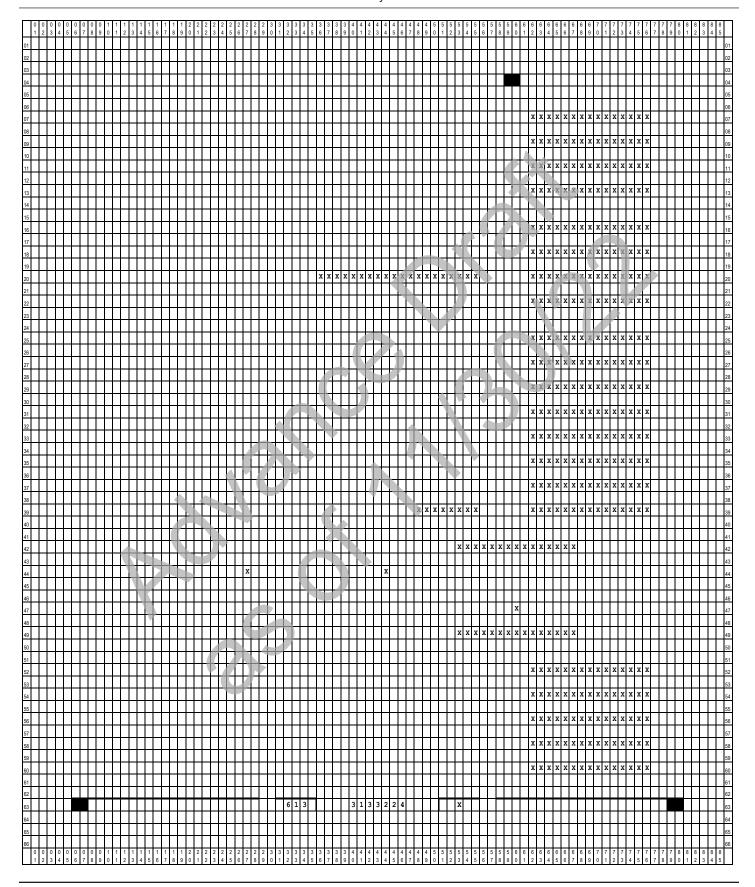
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27	+	H	H	$^+$	H	+	t	H	+	+	t	H	Ħ	+	t	t	H	+	+	t	t	H	$^{+}$	+	+	t	Н			۲		4		И	Н	t	$^{+}$	+	t	H	Н					Ŧ			+	t	Н	Ť	$\dagger$	t	H	H	+	+	+	H	Ħ	+	+	t	H	Н	H	đ	27
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32	+	H	$^{+}$	+	H	- 2	X	Х	х.	x x	X	Х	Х	X Z	X X	X	Х	Х	X Z	K X	X	Х	X	X.	K X	X	X	X :	X	╁	H	+	+	H	H	1	t	+	H	H	H		H	4			H	-	+	╁	Н	+	+	ł	H	x	+	+	+	H	H	+	+	╁	H	H	H	Н	32
34		Ħ	Ħ	T	Ħ	t	l	Ħ	Ť	t	l	H	Ħ	t	t	t	H	1	t						١		H	$^{\dagger}$	t	t	Ħ	1	t	l	Ħ	T	t		t	Ħ	H	7	Н	Ť	Ť	t	H	Ī	+	t	H	†	t	t	H	Ħ	1	$\dagger$	t	H	Ħ	†	$\dagger$	t	H	Н	H	Πİ	34
35					П									1	İ				1	Ľ	L		1	N	ľ	7		I		Ĺ			I			7			Ì														İ						İ			1		Ĺ				đ	35
36		Ш	Ш		Ш	1		Ц	1					1	1		Ц			1		ľ	Ц	4	1		Ц	4	1	1	Ш	1		L	Ц	1	1	1					Ц	1							Ш		1			Ш	_		1			1		1				Ц	36
37		H	H	+	Н	- 12	Х	Х	X :	хх	X	Х	X	X Z	XX	X	Х	X	X	K X	X	Х	X	X :	K X	Х	Х	<b>X</b>	X >	X	Х	X :	K X	X	Х	X :	X X	K X	Х	Х	Х	Х	Х	X X	Х	۲	H	_	X X	( X	Х	X	X 2	( X	Х	Н	4	+	+	H	4	+	+	+	H		Н	H	37
38		H	H	+	H	+	H	H	$\dagger$	+	H		7	t	1		Н	1	+		H	H	+	$\dagger$	+	$\mathbf{l}$	Н	4	+	$\dagger$	H	+	+	$\mathbf{l}$	Н	1	t	+	$\mathbf{l}$	H	H	-	H	+	+	+	-	H	+	+	H	+	$\dagger$	ł	H	H	+	+	+	H	H	+	+	$\dagger$	-	H	H	d	38
40		Ħ	Ħ	T	Ħ	2	x	х	х :	хх	x	х	X	X Z	XX	x	х	х	x z	X	x	х	х	x :	κx	х	х	Х	X 2	X	х	x :	хх	х	х	x :	ХΧ	ďΧ	X	х	х	х	х	x :	хх	<	Ħ	T	x z	۲	Ħ		x 2	c x	х	х	х	хх	ďΧ	х	х	X.	х	t	Ħ		П	T	40
41			Ш																									1	T																																							J	41
42		H	$\downarrow \downarrow$	_	Н	4	4					N		1	L	L	Ц		_			L		4	L	L				Ų	L	4	4		Ц	4	1	1		L	Ц		Ц	4		1				1	Ш	_	4			Ц	_	_	1		4	4	_	1			Ш	Н	42
43	$\perp$	H	+	+	Н	+	х	H	4			Н					H	4	+	+	+	H	+	+	H		x	4	+	H	H	4	+	╁	Н	+	+	+	╁	H	Н	_	H	+	+	+	H	H	+	+	Н	+	+	+	H	Н	+	+	+	H	$\dashv$	+	+	+	H		H	H	43
44	+	Ħ	Ħ	t	Ħ	$^{+}$	^	H	t		-	H	7	1	t	t	Н	+	+	t	t	H	+	$\dagger$	۲		Λ	$^{+}$	1	H	H	1	t	H	H	t	$\dagger$	$^{+}$	H	H	H	H	H	t		t	H		+	+	H	+	t	t	H	H	1	$^{+}$	$^{+}$	Н	Ħ	+	$^{+}$	t	H	Н	Н	đ	45
46					П	İ	х		T					İ	İ				İ					Ì	Ť		X	1		İ			T	l			t	İ	l							İ	İ					Ì	İ						İ			İ		İ	İ			đ	46
47	Д	Ц	Ц	Ţ	Ц	1	L	Ц	1		L	Ц	Ц	Ţ	Ţ	L	Ц	J	Ţ		Ē		Ц	$oldsymbol{ol{ol{ol}}}}}}}}}}}}}}}}}$	Ţ	Ľ	Ц	4	1	Ĺ	Ц	_[	Ţ	Ľ	Ц	$oldsymbol{ol{ol{ol}}}}}}}}}}}}}}}}}$	Ţ	Ţ	Ľ	Ц	Ц	Ц	Ц	$oldsymbol{ol{ol{ol}}}}}}}}}}}}}}}}}$	Ţ	Ţ	Ц	Ц	Ţ	Ĺ	Ц	Ţ	Ţ	Ĺ	Ц	Ц	Ţ	Ţ	Ţ	Ц	Ц	Ţ	Ţ	Ĺ	Ц	Ц	Ц	Д	47
48	+	H	H	+	H	+	$\vdash$	Н	+	7	$\vdash$	Н	H	+	+	1	H	4	-	Ĺ	Ļ				+	L	Н	+	+	+	Н	4	+	L	Н	+	+	+	L	H	Н	Н	Н	+	+	+	H	Н	+	L	Н	+	+	+	H	Н	4	+	+	H	H	+	+	+	H	Н	Н	H	48
49	+	H	${\mathbb H}$	+	H	+	х	Н	+	ł	$\vdash$	H	$\dashv$	+	+	L	Н		+			H	H	1	+	H	Н	+	+	+	Н	+	+	H	H	+	+	+	H	Н	H	Н	H	+	+	+	H	H	+	+	Н	+	+	ł	H	H	+	+	+	Н	$\dashv$	+	+	+	H	Н	H	П	49 50
51	+	H	Ħ	$\dagger$	Ħ	$\dagger$	Ť	H	$\dagger$	t	1	Ħ	Ħ	$\dagger$	1	۲	П	7		t	۲			+	t	t	H	$\dagger$	$\dagger$	t	Ħ	1	t	t	H	t	t	t	t	H	H	H	H	t	t	+	H	Ħ	t	t	H	+	t	t	H	H	+	t	t	Ħ	Ħ	+	t	t	H	H	Ħ	Ħ	51
52					П	1		П	1					1	Γ				Ĭ					1	I		П	I	1	I	П	1	I		П	1	I	I					Ⅱ	1	I		П		1		П	X	1	l				1	I			1	1	I	П			J	52
53	Į	Ц	П	Ţ	Ц	$oxed{I}$	L	Ц	Ţ	Ţ	L	Ц	Ц	Ţ	Ţ	Ļ	Ц	Ц	I	4	L	Ц	$oxed{oxed}$	Ţ	Ţ	Ľ	Ц	$oldsymbol{\perp}$	$oxed{I}$	ľ	Ц	1	Ţ	Ľ	Ц	Ţ	Ţ	Ţ	Ľ	Ц	Ц	Ц	Ц	Ţ	Ţ	Ļ	Ц	Ц	Ţ	Ĺ	Ц	Ţ	Ţ	Ļ	Ц	Ц	Ţ	Ţ	Ţ	Ц	Ц	$\prod$	Ţ	ľ	Ц	Ц	Ц	Д	53
54	+	H	H	+	H	+	$\vdash$	Н	+	+	$\vdash$	Н	H	+	+	1	H	1	1	+	$\vdash$	H	H	+	+	L	Н	+	+	+	Н	4	+	L	Н	+	+	+	L	H	Н	Н	Н	+	+	+	H	Н	+	L	Н	+	+	+	H	Н	4	+	+	H	H	+	+	+	H	Н	Н	H	54
56	+	H	${}^{\dag}$	+	H	+	$\vdash$	H	+	ł	$\vdash$	H	$\forall$	+	t	H	H	+	+	ł	$\vdash$	H	H	+	+	H	H	+	+	t	H	+	+	H	H	+	+	+	H	H	H	х	H	+	+	$\dagger$	H	H	$\dagger$	H	х	x	x z	c x	х	х	х	хх	x x	х	х	x :	х	t	H	H	H	H	55 56
57	T	Ħ	$\dagger \dagger$	T	Ħ	$\dagger$	T	Ħ	†	t	T	Ħ	Ħ	t	t	t	Ħ	1	t	t	T	Ħ	Ħ	†	t	T	Ħ	T	$\dagger$	t	Ħ	1	T	T	Ħ	+	t	t	T	Ħ	Ħ	Ħ	Ħ	+	t	$\dagger$	Ħ	Ħ	t	T		Ī	T	T			T	Ī	T		Ī	T	Ī	t	Ħ	П	Ħ	П	57
58	ightharpoonup		П		Ц	1	L	Ц	Ţ	Ţ	L	Ц		1	l	L	Ц	_	1	Ţ	L			Ţ	Ţ		Ц	I	1		Ц	1	Ţ		Ц	Ţ	Ţ	Ţ			Ц	X	Ц	Ţ	Ţ	Ţ	Ц		1		X	X	X 2	K X	Х	х	X	хх	K X	Х	X	X.	х		Ц		Ц		58
59	$\bot$	Н	$\sqcup$	1	Н	$\downarrow$	-	Ц	+	-	-	Ц	Ц	4	+	1	Н	4	4	-	-	Ц	igert	+	1	L	Ц	4	$\downarrow$	1	Н	4	$\downarrow$	L	Ц	+	1	1	L	Ц	Ц	إ	Ц	+	+	$\downarrow$	H	Ц	-	1		_	1		Ļ	Ц				Ц		1		1	H	Ц	Ц		59
60	+	H	H	+	H	+	$\vdash$	Н	+	+	$\vdash$	Н	H	+	+	H	Н	+	+	ł	$\vdash$	H	H	+	+	H	H	+	+	ł	Н	+	+	H	Н	+	+	+	H	H	Н	х	H	+	+	+	H	H	+	H	X	X	x   2	s X	Х	Х	х	хх	x X	Х	Х	X	х	ł	H	Н	Н		60
62	+	H	H	+	H	+	-	H	$\dagger$	t	-	H	H	$\dagger$	t	t	H	+	$\dagger$	t	-	H	H	$\dagger$	t	H	H	+	+	t	H	+	$\dagger$	H	H	+	$\dagger$	t	H	H	H	H	H	+	$\dagger$	+	H	H	╁	t	H	+	$\dagger$	t	H	H	+	$\dagger$	t	H	H	$\dagger$	$\dagger$	t	H	H	H	П	61
63	Ī	Ħ		ľ	Ħ	j	İ	Ħ	j	İ	İ	Ħ	Ħ	j	İ	İ	Ħ	╗	j	İ	İ	П	Ħ	6	1 3	İ	Ħ	J	j	3	1	3	1 2	2	4	]	İ	İ	Ī	П	X	♬	Ħ	]	Ţ	İ	I		j	İ	П	J	İ	İ	Ι	Ħ	]	İ	İ	Ħ	Ħ	j	İ	Ĺ	I	П	П	П	63
64	П		П	Ţ	П	Ţ	I	Ц	I	I	I	П	J	Į	Ι	Γ	Д	J	Į	I	I	П	Ц	I	I	Γ	Д	I	Ţ	Γ	П	Ī	I	Γ	Ц	Ţ	I	I	Γ	П	Ц	П	Ц	Ţ	Ţ	I	Д	П	Į	Γ	П	Į	Ţ	I	П	Ц	I	Ţ	I	Д	J	Į	Ţ	Γ	Д	П	П		64
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65	ļ	H	${\mathbb H}$	╁	H	+	H	Н	+	+	۲	Н	$\dashv$	+	+	+	H	+	+	т	T	П		Т		T	П	+	+	+	H	+	+	╁	H	+	+	╁	╁	H	H	H	H	+	+	╁	H	$\dashv$	+	+	H	+	+	+	Н	Н	+	+	+	H	$\dashv$	+	+	+	H	H	Н	Ч	
65 66 0 1	0 0	0 0	0	0 0	0	1 1	1	1	1	1 1	1	1	1	2 2	2 2	2	2	2	2 2	2 2	2	3	3	3 ;	3 3	3	3	3 7	3 3	4	4	4	4 4 3 4	4	4	4 4	1 4	5	5	5	5	5	5	5 5	5 5	5 5	6	6	6 6	6 6	6	6	6 6	6 6	7	7	7	7 7	7	7	7	7	7 8	8	8	8	8		66

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

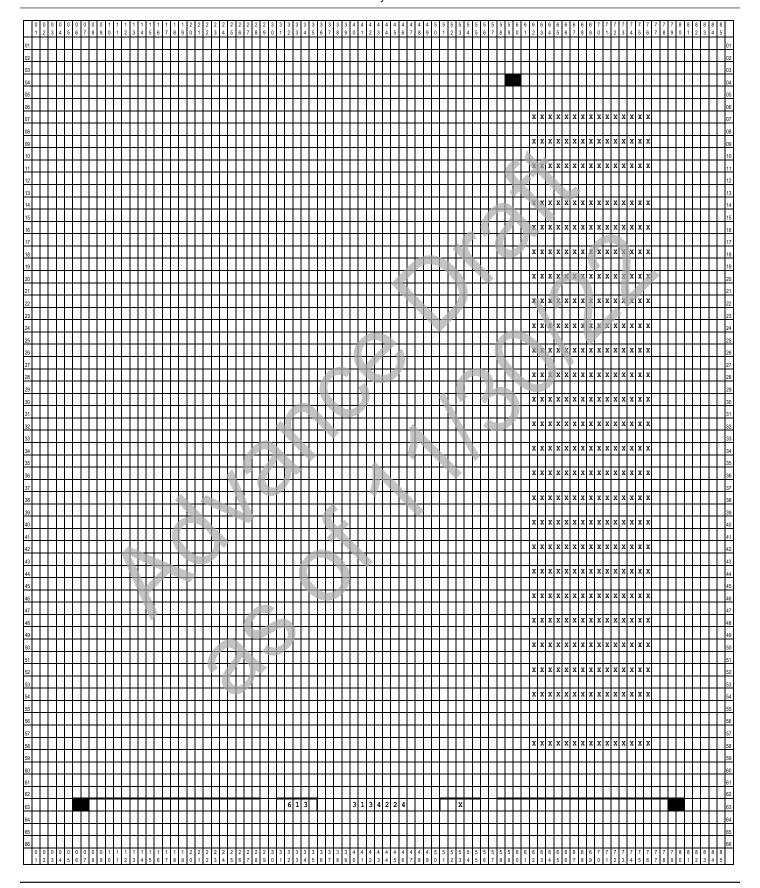


### Absolute Positioning Form 540 Entity Area Record Layout (Side 3)

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

