

GUIDELINES FOR ABSOLUTE POSITIONING FORM SCHEDULE CA (540)

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

Definitions	ALPHA = A-Z (MUST BE ALL CAPS)	Use Courier New 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
19	1dC. Medicaid waiver payments not reported on federal Form(s) W-2 – Additions	68	13	80	Numeric
20	Form area	6	–	80	Conventional form size/style
21	1eA. Taxable dependent care benefits from federal Form 2441, line 26 – Federal Amounts	37	12	48	Numeric
21	1eB. Taxable dependent care benefits from federal Form 2441, line 26 – Subtractions	52	13	64	Numeric
21	1eC. Taxable dependent care benefits from federal Form 2441, line 26 – Additions	68	13	80	Numeric
22	Form area	6	–	80	Conventional form size/style
23	1fA. Employer-provided adoption benefits from federal Form 8839 – Federal Amounts	37	12	48	Numeric
23	1fB. Employer-provided adoption benefits from federal Form 8839 – Subtractions	52	13	64	Numeric
23	1fC. Employer-provided adoption benefits from federal Form 8839 – Additions	68	13	80	Numeric
24	Form area	6	–	80	Conventional form size/style
25	1gA. Wages from federal Form 8919, line 6 – Federal Amounts	37	12	48	Numeric
25	1gB. Wages from federal Form 8919, line 6 – Subtractions	52	13	64	Numeric
25	1gC. Wages from federal Form 8919, line 6 – Additions	68	13	80	Numeric
26	Form area	6	–	80	Conventional form size/style
27	1hA. Other earned income – Federal Amounts	37	12	48	Numeric
27	1hB. Other earned income – Subtractions	52	13	64	Numeric
27	1hC. Other earned income – Additions	68	13	80	Numeric
28-29	Form area	6	–	80	Conventional form size/style
29	1iA. Nontaxable combat pay election – Federal Amounts	37	12	48	DO NOT USE
29	1iB. Nontaxable combat pay election – Subtractions	52	13	64	DO NOT USE
29	1iC. Nontaxable combat pay election – Additions	68	13	80	Numeric
30	Form area	6	–	80	Conventional form size/style
31	1zA. Add line 1a through line 1i – Federal Amounts	37	12	48	Numeric
31	1zB. Add line 1a through line 1i – Subtractions	52	13	64	Numeric
31	1zC. Add line 1a through line 1i – Additions	68	13	80	Numeric
32	Form area	6	–	80	Conventional form size/style
33	2a. Taxable interest	20	11	30	Numeric
33	2bA. Taxable interest – Federal Amounts	37	12	48	Numeric
33	2bB. Taxable interest – Subtractions	52	13	64	Numeric
33	2bC. Taxable interest – Additions	68	13	80	Numeric

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Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
34	Form area	6	–	80	Conventional form size/style
35	3a. Ordinary dividends	20	11	30	Numeric
35	3bA. Ordinary dividends – Federal Amounts	37	12	48	Numeric
35	3bB. Ordinary dividends – Subtractions	52	13	64	Numeric
35	3bC. Ordinary dividends – Additions	68	13	80	Numeric
36	Form area	6	–	80	Conventional form size/style
37	4a. IRA distributions	20	11	30	Numeric
37	4bA. IRA distributions – Federal Amounts	37	12	48	Numeric
37	4bB. IRA distributions – Subtractions	52	13	64	Numeric
37	4bC. IRA distributions – Additions	68	13	80	Numeric
38-39	Form area	6	–	80	Conventional form size/style
40	5a. Pensions and annuities	20	11	30	Numeric
40	5bA. Pensions and annuities – Federal Amounts	37	12	48	Numeric
40	5bB. Pensions and annuities – Subtractions	52	13	64	Numeric
40	5bC. Pensions and annuities – Additions	68	13	80	Numeric
41	Form area	6	–	80	Conventional form size/style
42	6a. Social security benefits	20	11	30	Numeric
42	6bA. Social security benefits – Federal Amounts	37	12	48	Numeric
42	6bB. Social security benefits – Subtractions	52	13	64	Numeric
42	6bC. Social security benefits – Additions	68	13	80	DO NOT USE
43	Form area	6	–	80	Conventional form size/style
44	7A. Capital gain or (loss) – Federal Amounts	37	12	48	Numeric
44	7B. Capital gain or (loss) – Subtractions	52	13	64	Numeric
44	7C. Capital gain or (loss) – Additions	68	13	80	Numeric
45-46	Form area	6	–	80	Conventional form size/style
47	1A. Taxable refunds, credits, or offsets of state and local income taxes – Federal Amounts	37	12	48	Numeric
47	1B. Taxable refunds, credits, or offsets of state and local income taxes – Subtractions	52	13	64	Numeric
47	1C. Taxable refunds, credits, or offsets of state and local income taxes – Additions	68	13	80	DO NOT USE
48	Form area	6	–	80	Conventional form, size/style
49	2aA. Alimony received – Federal Amounts	37	12	48	Numeric
49	2aB. Alimony received – Subtractions	52	13	64	DO NOT USE
49	2aC. Alimony received – Additions	68	13	80	Numeric
50	Form area	6	–	80	Conventional form size/style
51	3A. Business income or (loss) – Federal Amounts	37	12	48	Numeric
51	3B. Business income or (loss) – Subtractions	52	13	64	Numeric
51	3C. Business income or (loss) – Additions	68	13	80	Numeric

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

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

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
52	Form area	6	–	80	Conventional form size/style
53	4A. Other gains or (losses) – Federal Amounts	37	12	48	Numeric
53	4B. Other gains or (losses) – Subtractions	52	13	64	Numeric
53	4C. Other gains or (losses) – Additions	68	13	80	Numeric
54	Form area	6	–	80	Conventional form size/style
55	5A. Rental real estate, royalties, partnerships, S corporations, trusts, etc. – Federal Amounts	37	12	48	Numeric
55	5B. Rental real estate, royalties, partnerships, S corporations, trusts, etc. – Subtractions	52	13	64	Numeric
55	5C. Rental real estate, royalties, partnerships, S corporations, trusts, etc. – Additions	68	13	80	Numeric
56	Form area	6	–	80	Conventional form size/style
57	6A. Farm income or (loss) – Federal Amounts	37	12	48	Numeric
57	6B. Farm income or (loss) – Subtractions	52	13	64	Numeric
57	6C. Farm income or (loss) – Additions	68	13	80	Numeric
58	Form area	6	–	80	Conventional form size/style
59	7A. Unemployment compensation – Federal Amounts	37	12	48	Numeric
59	7B. Unemployment compensation – Subtractions	52	13	64	Numeric
59	7C. Unemployment compensation – Additions	68	13	80	DO NOT USE
60-61	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 "7731224"

GUIDELINES FOR ABSOLUTE POSITIONING FORM SCHEDULE CA (540)

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

Definitions	ALPHA = A-Z (MUST BE ALL CAPS)	Use Courier New 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
10-55	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
10	8aA. Other Income: Federal net operating loss – Federal Amounts	37	12	48	Alphanumeric. no punctuation, no symbols other than “()” or “-.”
10	8aB. Other Income: Federal net operating loss – Subtractions	52	13	64	DO NOT USE
10	8aC. Other Income: Federal net operating loss – Additions	68	13	80	Numeric
11	Form area	6	–	80	Conventional form, size/style
12	8bA. Other Income: Gambling – Federal Amounts	37	12	48	Numeric
12	8bB. Other Income: Gambling – Subtractions	52	13	64	Numeric
12	8bC. Other Income: Gambling – Additions	68	13	80	DO NOT USE
13	Form area	6	–	80	Conventional form, size/style
14	8cA. Other Income: Cancellation of debt – Federal Amounts	37	12	48	Numeric
14	8cB. Other Income: Cancellation of debt – Subtractions	52	13	64	Numeric
14	8cC. Other Income: Cancellation of debt – Additions	68	13	80	Numeric
15	Form area	6	–	80	Conventional form, size/style
16	8dA. Other Income: Foreign earned income exclusion from federal Form 2555 – Federal Amounts	37	12	48	Alphanumeric. no punctuation, no symbols other than “()” or “-.”
16	8dB. Other Income: Foreign earned income exclusion from federal Form 2555 – Subtractions	52	13	64	DO NOT USE
16	8dC. Other Income: Foreign earned income exclusion from federal Form 2555 – Additions	68	13	80	Numeric
17	Form area	6	–	80	Conventional form, size/style
18	8eA. Other Income: Income from federal Form 8853 – Federal Amounts	37	12	48	Numeric
18	8eB. Other Income: Income from federal Form 8853 – Subtractions	52	13	64	DO NOT USE
18	8eC. Other Income: Income from federal Form 8853 – Additions	68	13	80	Numeric
19	Form area	6	–	80	Conventional form, size/style
20	8fA. Other Income: Income from federal Form 8889 – Federal Amounts	37	12	48	Numeric
20	8fB. Other Income: Income from federal Form 8889 – Subtractions	52	13	64	Numeric
20	8fC. Other Income: Income from federal Form 8889 – Additions	68	13	80	DO NOT USE
21	Form area	6	–	80	Conventional form, size/style

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Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
22	8gA. Other Income: Alaska Permanent Fund dividends – Federal Amounts	37	12	48	Numeric
22	8gB. Other Income: Alaska Permanent Fund dividends – Subtractions	52	13	64	DO NOT USE
22	8gC. Other Income: Alaska Permanent Fund dividends – Additions	68	13	80	DO NOT USE
23	Form area	6	–	80	Conventional form, size/style
24	8hA. Other Income: Jury duty pay – Federal Amounts	37	12	48	Numeric
24	8hB. Other Income: Jury duty pay – Subtractions	52	13	64	DO NOT USE
24	8hC. Other Income: Jury duty pay – Additions	68	13	80	DO NOT USE
25	Form area	62	15	76	Conventional form size/style
26	8iA. Other Income: Prizes and awards – Federal Amounts	37	12	48	Numeric
26	8iB. Other Income: Prizes and awards – Subtractions	52	13	64	DO NOT USE
26	8iC. Other Income: Prizes and awards – Additions	68	13	80	DO NOT USE
27	Form area	48	1	48	Conventional form size/style
28	8jA. Other Income: Activity not engaged in for profit income – Federal Amounts	37	12	48	Numeric
28	8jB. Other Income: Activity not engaged in for profit income – Subtractions	52	13	64	DO NOT USE
28	8jC. Other Income: Activity not engaged in for profit income – Additions	68	13	80	DO NOT USE
29	Form area	–	–	–	Conventional form size/style
30	8kA. Other Income: Stock Options – Federal Amounts	37	12	48	Numeric
30	8kB. Other Income: Stock Options – Subtractions	52	13	64	DO NOT USE
30	8kC. Other Income: Stock Options – Additions	68	13	80	Numeric
31-32	Form area	–	–	–	Conventional form size/style
33	8lA. Other Income: Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property – Federal Amounts	37	12	48	Numeric
33	8lB. Other Income: Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property – Subtractions	52	13	64	DO NOT USE
33	8lC. Other Income: Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property – Additions	68	13	80	DO NOT USE
34	Form area				Conventional form size/style

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Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
35	8mA. Other Income: Olympic and Paralympic medals and USOC prize money – Federal Amounts	37	12	48	Numeric
35	8mB. Other Income: Olympic and Paralympic medals and USOC prize money – Subtractions	52	13	64	DO NOT USE
35	8mC. Other Income: Olympic and Paralympic medals and USOC prize money – Additions	68	13	80	DO NOT USE
36	Form area				Conventional form size/style
37	8nA. Other Income: IRC Section 951(a) inclusion – Federal Amounts	37	12	48	Numeric
37	8nB. Other Income: IRC Section 951(a) inclusion – Subtractions	52	13	64	Numeric
37	8nC. Other Income: IRC Section 951(a) inclusion – Additions	68	13	80	DO NOT USE
38	Form area	6		80	Conventional form, size/style
39	8oA. Other Income: IRC Section 951A(a) inclusion – Federal Amounts	37	12	48	Numeric
39	8oB. Other Income: IRC Section 951A(a) inclusion – Subtractions	52	13	64	Numeric
39	8oC. Other Income: IRC Section 951A(a) inclusion – Additions	68	13	80	DO NOT USE
40	Form area	6		80	Conventional form, size/style
41	8pA. Other Income: IRC Section 461(l) excess business loss adjustment – Federal Amounts	37	12	48	Numeric
41	8pB. Other Income: IRC Section 461(l) excess business loss adjustment – Subtractions	52	13	64	Numeric
41	8pC. Other Income: IRC Section 461(l) excess business loss adjustment – Additions	68	13	80	Numeric
42	Form area	6		80	Conventional form, size/style
43	8qA. Other Income: Taxable distributions from an ABLE account – Federal Amounts	37	12	48	Numeric
43	8qB. Other Income: Taxable distributions from an ABLE account – Subtractions	52	13	64	DO NOT USE
43	8qC. Other Income: Taxable distributions from an ABLE account – Additions	68	13	80	DO NOT USE
44	Form area	6		80	Conventional form, size/style
45	8rA. Other Income: Scholarship and fellowship grants not reported on federal Form(s) W-2 – Federal Amounts	37	12	48	Numeric
45	8rB. Other Income: Scholarship and fellowship grants not reported on federal Form(s) W-2 – Subtractions	52	13	64	DO NOT USE
45	8rC. Other Income: Scholarship and fellowship grants not reported on federal Form(s) W-2 – Additions	68	13	80	DO NOT USE
46	Form area	6		80	Conventional form, size/style

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Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
47	8sA. Other Income: Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d – Federal Amounts	37	12	48	Alphanumeric. no punctuation, no symbols other than “()” or “-”
47	8sB. Other Income: Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d – Subtractions	52	13	64	DO NOT USE
47	8sC. Other Income: Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d – Additions	68	13	80	DO NOT USE
48-49	Form area	6	–	80	Conventional form, size/style
50	8tA. Other Income: Pension or annuity from a non-qualified deferred compensation plan or a nongovernmental IRC Section 457 plan – Federal Amounts	37	12	48	Numeric
50	8tB. Other Income: Pension or annuity from a non-qualified deferred compensation plan or a nongovernmental IRC Section 457 plan – Subtractions	52	13	64	DO NOT USE
50	8tC. Other Income: Pension or annuity from a non-qualified deferred compensation plan or a nongovernmental IRC Section 457 plan – Additions	68	13	80	DO NOT USE
51	Form area	6	–	80	Conventional form, size/style
52	8uA. Other Income: Wages earned while incarcerated – Federal Amounts	37	12	48	Numeric
52	8uB. Other Income: Wages earned while incarcerated – Subtractions	52	13	64	DO NOT USE
52	8uC. Other Income: Wages earned while incarcerated – Additions	68	13	80	DO NOT USE
53-54	Form area	6	–	80	Conventional form, size/style
55	8z. “Other income “Write In”	10	20	29	Alphanumeric
55	8zA. Other income – Federal Amounts	37	12	48	Numeric
55	8zB. Other Income – Subtractions	52	13	64	Numeric
55	8zC. Other Income – Additions	68	13	80	Numeric
56-61	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 “7732224”

GUIDELINES FOR ABSOLUTE POSITIONING FORM SCHEDULE CA (540)

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

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	NUMERIC = 0-9	
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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
10-54	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
10	9aA. Total other income. Add lines 8a through 8z – Federal Amounts	37	12	48	Numeric
10	9aB. Total other income. Add lines 8a through 8z – Subtractions	52	13	64	Numeric
10	9aC. Total other income. Add lines 8a through 8z – Additions	68	13	80	Numeric
11	Form area	6	–	80	Conventional form, size/style
12	9b1A. Disaster loss deduction from form FTB 3805V – Federal Amounts	37	12	48	DO NOT USE
12	9b1B. Disaster loss deduction from form FTB 3805V – Subtractions	52	13	64	Numeric
12	9b1C. Disaster loss deduction from form FTB 3805V – Additions	68	13	80	DO NOT USE
13	Form area	6	–	80	Conventional form, size/style
14	9b2A. NOL deduction from form FTB 3805V – Federal Amounts	37	12	48	DO NOT USE
14	9b2B. NOL deduction from form FTB 3805V – Subtractions	52	13	64	Numeric
14	9b2C. NOL deduction from form FTB 3805V – Additions	68	13	80	DO NOT USE
15	Form area	6	–	80	Conventional form, size/style
16	9b3A. NOL from form FTB 3805Z, 3807, or 3809 – Federal Amounts	37	12	48	DO NOT USE
16	9b3B. NOL from form FTB 3805Z, 3807, or 3809 – Subtractions	52	13	64	Numeric
16	9b3C. NOL from form FTB 3805Z, 3807, or 3809 – Additions	68	13	80	DO NOT USE
17-20	Form area	6	–	80	Conventional form, size/style
21	10A. Total – Federal Amounts	37	12	48	Numeric
21	10B. Total – Subtractions	52	13	64	Numeric
21	10C. Total – Additions	68	13	80	Numeric
22-25	Form area	6	–	80	Conventional form, size/style
26	11A. Educator expenses – Federal Amounts	37	12	48	Numeric
26	11B. Educator expenses – Subtractions	52	13	64	Numeric
26	11C. Educator expenses – Additions	68	13	80	DO NOT USE
27	Form area	6	–	80	Conventional form, size/style
28	12A. Certain business expenses of reservists, performing artists, and fee-basis government officials – Federal Amounts	37	12	48	Numeric

GUIDELINES FOR ABSOLUTE POSITIONING FORM SCHEDULE CA (540)

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

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Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
28	12B. Certain business expenses of reservists, performing artists, and fee-basis government officials – Subtractions	52	13	64	Numeric
28	12C. Certain business expenses of reservists, performing artists, and fee-basis government officials – Additions	68	13	80	Numeric
29	Form area	6	–	80	Conventional form, size/style
30	13A. Health savings account deduction – Federal Amounts	37	12	48	Numeric
30	13B. Health savings account deduction – Subtractions	52	13	64	Numeric
30	13C. Health savings account deduction – Additions	68	13	80	DO NOT USE
31	Form area	6	–	80	Conventional form, size/style
32	14A. Moving expenses – Federal Amounts	37	12	48	Numeric
32	14B. Moving expenses – Subtractions	52	13	64	DO NOT USE
32	14C. Moving expenses – Additions	68	13	80	Numeric
33	Form area	6	–	80	Conventional form, size/style
34	15A. Deductible part of self-employment tax – Federal Amounts	37	12	48	Numeric
34	15B. Deductible part of self-employment tax – Subtractions	52	13	64	Numeric
34	15C. Deductible part of self-employment tax – Additions	68	13	80	DO NOT USE
35	Form area	6	–	80	Conventional form, size/style
36	16A. Self-employed SEP, SIMPLE, and qualified plans – Federal Amounts	37	12	48	Numeric
36	16B. Self-employed SEP, SIMPLE, and qualified plans – Subtractions	52	13	64	DO NOT USE
36	16C. Self-employed SEP, SIMPLE, and qualified plans – Additions	68	13	80	DO NOT USE
37	Form area	6	–	80	Conventional form, size/style
38	17A. Self-employed health insurance deduction – Federal Amounts	37	12	48	Numeric
38	17B. Self-employed health insurance deduction – Subtractions	52	13	64	Numeric
38	17C. Self-employed health insurance deduction – Additions	68	13	80	DO NOT USE
39	Form area	6	–	80	Conventional form, size/style
40	18A. Penalty on early withdrawal of savings – Federal Amounts	37	12	48	Numeric
40	18B. Penalty on early withdrawal of savings – Subtractions	52	13	64	DO NOT USE
40	18C. Penalty on early withdrawal of savings – Additions	68	13	80	DO NOT USE
41	Form area	6	–	80	Conventional form, size/style

GUIDELINES FOR ABSOLUTE POSITIONING FORM SCHEDULE CA (540)

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 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	19aA. Alimony paid – Federal Amounts	37	12	48	Numeric
42	19aB. Alimony paid – Subtractions	52	13	64	DO NOT USE
42	19aC. Alimony paid – Federal Amounts	68	13	80	Numeric
43	Form area	6	–	80	Conventional form, size/style
44	19b. Alimony Recipient's: SSN – Federal Amounts	20	11	30	Numeric
45	Form area	6	–	80	Conventional form, size/style
46	19b. Alimony Recipient Last Name	18	15	32	Alpha
47	Form area	6	–	80	Conventional form, size/style
48	20A. IRA deduction – Federal Amounts	37	12	48	Numeric
48	20B. IRA deduction – Subtractions	52	13	64	Numeric
48	20C. IRA deduction – Additions	68	13	80	Numeric
49	Form area	6	–	80	Conventional form, size/style
50	21A. Student loan interest deduction – Federal Amounts	37	12	48	Numeric
50	21B. Student loan interest deduction – Subtractions	52	13	64	DO NOT USE
50	21C. Student loan interest deduction – Additions	68	12	80	Numeric
51-53	Form area	6	–	80	Conventional form, size/style
54	23A. Archer MSA deduction – Federal Amounts	37	12	48	Numeric
54	23B. Archer MSA deduction – Subtractions	52	13	64	DO NOT USE
54	23C. Archer MSA deduction – Additions	68	13	80	DO NOT USE
55-61	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 "7733224"

GUIDELINES FOR ABSOLUTE POSITIONING FORM SCHEDULE CA (540)

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

Definitions	ALPHA = A-Z (MUST BE ALL CAPS)	Use Courier New 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
10-42	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
10	24aA. Other adjustments: Jury duty pay – Federal Amounts	39	11	49	Numeric
10	24aB. Other adjustments: Jury duty pay – Subtractions	54	11	64	DO NOT USE
10	24aC. Other adjustments: Jury duty pay – Additions	69	12	80	DO NOT USE
11-12	Form area	6	–	80	Conventional form, size/style
13	24bA. Other adjustments: Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit – Federal Amounts	39	11	49	Numeric
13	24bB. Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit – Subtractions	54	11	64	Numeric
13	24bC. Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit – Additions	69	12	80	Numeric
14-15	Form area	6	–	80	Conventional form, size/style
16	24cA. Other adjustments: Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m – Federal Amounts	39	11	49	Numeric
16	24cB. Other adjustments: Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m – Subtractions	54	11	64	Numeric
16	24cC. Other adjustments: Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m – Additions	69	12	80	DO NOT USE
17	Form area	6	–	80	Conventional form, size/style
18	24dA. Other adjustments: Reforestation amortization and expenses – Federal Amounts	39	11	49	Numeric
18	24dB. Other adjustments: Reforestation amortization and expenses – Subtractions	54	11	64	Numeric
18	24eC. Other adjustments: Reforestation amortization and expenses – Additions	69	12	80	DO NOT USE
19	Form area	6	–	80	Conventional form, size/style
20	24eA. Other adjustments: Repayment of supplemental unemployment benefits – Federal Amounts	39	11	49	Numeric

GUIDELINES FOR ABSOLUTE POSITIONING FORM SCHEDULE CA (540)

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

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

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
20	24eB. Other adjustments: Repayment of supplemental unemployment benefits – Subtractions	54	11	64	DO NOT USE
20	24eC. Other adjustments: Repayment of supplemental unemployment benefits – Additions	69	12	80	DO NOT USE
21	Form area	6	–	80	Conventional form, size/style
22	24fA. Other adjustments: Contributions to IRC Section 501(c)(18)(D) pension plans – Federal Amounts	39	11	49	Numeric
22	24fB. Other adjustments: Contributions to IRC Section 501(c)(18)(D) pension plans – Subtractions	54	11	64	Numeric
22	24fC. Other adjustments: Contributions to IRC Section 501(c)(18)(D) pension plans – Additions	69	12	80	Numeric
23	Form area	6	–	80	Conventional form, size/style
24	24gA. Other adjustments: Contributions by certain chaplains to IRC Section 403(b) plans – Federal Amounts	39	11	49	Numeric
24	24gB. Other adjustments: Contributions by certain chaplains to IRC Section 403(b) plans – Subtractions	54	11	64	Numeric
24	24gC. Other adjustments: Contributions by certain chaplains to IRC Section 403(b) plans – Additions	69	12	80	Numeric
25	Form area	6	–	80	Conventional form, size/style
26	26hA. Other adjustments: Attorney fees and court costs for actions involving certain unlawful discrimination claims – Federal Amounts	39	11	49	Numeric
26	24hB. Other adjustments: Attorney fees and court costs for actions involving certain unlawful discrimination claims – Subtractions	54	11	64	DO NOT USE
26	24hC. Other adjustments: Attorney fees and court costs for actions involving certain unlawful discrimination claims – Additions	69	12	80	DO NOT USE
27-28	Form area	6	–	80	Conventional form, size/style
29	24iA. Other adjustments: Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations – Federal Amounts	39	11	49	Numeric
29	24iB. Other adjustments: Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations – Subtractions	54	11	64	Numeric
29	24iC. Other adjustments: Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations – Additions	69	12	80	DO NOT USE

GUIDELINES FOR ABSOLUTE POSITIONING FORM SCHEDULE CA (540)

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

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

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
30	Form area	6	–	80	Conventional form, size/style
31	24jA. Other adjustments: Housing deduction from federal Form 2555 – Federal Amounts	39	11	49	Numeric
31	24jB. Other adjustments: Housing deduction from federal Form 2555 – Subtractions	54	11	64	Numeric
31	24jC. Other adjustments: Housing deduction from federal Form 2555 – Additions	69	12	80	DO NOT USE
32	Form area	6	–	80	Conventional form, size/style
33	24kA. Other adjustments: Excess deductions – Federal Amounts	39	11	49	Numeric
33	24kB. Other adjustments: Excess deductions – Subtractions	54	11	64	DO NOT USE
33	24kC. Other adjustments: Excess deductions – Additions	69	12	80	DO NOT USE
34-35	Form area	6	–	80	Conventional form, size/style
36	24z. Other adjustments: Other adjustments “Write in”	11	22	32	Alphanumeric
36	24zA. Other adjustments: Other adjustments – Federal Amounts	39	11	49	Numeric
36	24zB. Other adjustments: Other adjustments – Subtractions	54	11	64	Numeric
36	24zC. Other adjustments: Other adjustments – Additions	69	12	80	Numeric
37	Form area	6	–	80	Conventional form, size/style
38	25A. Total other adjustments – Federal Amounts	39	11	49	Numeric
38	25B. Total other adjustments – Subtractions	54	11	64	Numeric
38	25C. Total other adjustments – Additions	69	12	80	Numeric
39	Form area	6	–	80	Conventional form, size/style
40	26A. Add line 11 through line 23 and line 25 in columns A, B, and C – Federal Amounts	39	11	49	Numeric
40	26B. Add line 11 through line 23 and line 25 in columns A, B, and C – Subtractions	54	11	64	Numeric
40	26C. Add line 11 through line 23 and line 25 in columns A, B, and C – Additions	69	12	80	Numeric
41	Form area	6	–	80	Conventional form, size/style
42	27A. Total – Federal Amounts	39	11	49	Numeric
42	27B. Total – Subtractions	54	11	64	Numeric
42	27C. Total – Additions	69	12	80	Numeric
43-61	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 “7734224”

GUIDELINES FOR ABSOLUTE POSITIONING FORM SCHEDULE CA (540)

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

Definitions	ALPHA = A-Z (MUST BE ALL CAPS)	Use Courier New 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
9-55	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
9	Check the box if you did NOT itemize for federal but will itemize for California	52	1	52	Upper X = checked box Blank = unmarked check box
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	11	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	11	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	11	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	11	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 line 5a through line 5c – Federal Amounts	39	11	49	Numeric
30	5dB. Add line 5a through line 5c – Subtractions	54	11	64	DO NOT USE

GUIDELINES FOR ABSOLUTE POSITIONING FORM SCHEDULE CA (540)

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

Definitions ALPHA = A-Z (MUST BE ALL CAPS) Use Courier New 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
30	5dC. Add line 5a through line 5c – Additions	69	12	80	DO NOT USE
31-35	Form area	6	–	80	Conventional form size/style
36	5eA. Enter the smaller of line 5d or \$10,000 – Federal Amounts	39	11	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	Other taxes “Write in”	22	11	32	Alphanumeric
38	6aA. Other taxes – Federal Amounts	39	11	49	Numeric
38	6aB. Other taxes – Subtractions	54	11	64	Numeric
38	6aC. 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	11	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	11	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	11	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	11	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
48-50	Form area	6	–	80	Conventional form size/style
51	8eA. Add line 8a through line 8c – Federal Amounts	39	11	49	Numeric
51	8eB. Add line 8a through line 8c – Subtractions	54	11	64	Numeric
51	8eC. Add line 8a through line 8c – Additions	69	12	80	Numeric

GUIDELINES FOR ABSOLUTE POSITIONING FORM SCHEDULE CA (540)

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 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
52	Form area	6	–	80	Conventional form size/style
53	9A. Investment interest – Federal Amounts	39	11	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 line 8e and line 9 – Federal Amounts	39	11	49	Numeric
55	10B. Add line 8e and line 9 – Subtractions	54	11	64	Numeric
55	10C. Add line 8e and line 9 – Additions	69	12	80	Numeric
56	Form area	6	–	80	Conventional form size/style
57-61	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 "7735224"

Advance Draft
as of 01/05/2023

GUIDELINES FOR ABSOLUTE POSITIONING FORM SCHEDULE CA (540)

Absolute Positioning Form Schedule CA (540) Specifications (Side 6)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 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
10-55	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
10	11A. Gifts by cash or check – Federal Amounts	39	11	49	Numeric
10	11B. Gifts by cash or check – Subtractions	54	11	64	Numeric
10	11C. Gifts by cash or check – Additions	69	12	80	Numeric
11	Form area	6	–	80	Conventional form size/style
12	12A. Other than by cash or check – Federal Amounts	39	11	49	Numeric
12	12B. Other than by cash or check – Subtractions	54	11	64	Numeric
12	12C. Other than by cash or check – Additions	69	12	80	Numeric
13	Form area	6	–	80	Conventional form size/style
14	13A. Carryover from prior year – Federal Amounts	39	11	49	Numeric
14	13B. Carryover from prior year – Subtractions	54	11	64	Numeric
14	13C. Carryover from prior year – Additions	69	12	80	Numeric
15	Form area	6	–	80	Conventional form size/style
16	14A. Add line 11 through line 13 – Federal Amounts	39	11	49	Numeric
16	14B. Add line 11 through line 13 – Subtractions	54	11	64	Numeric
16	14C. Add line 11 through line 13 – Additions	69	12	80	Numeric
17-18	Form area	6	–	80	Conventional form size/style
19	15A. Casualty or theft loss(es) – Federal Amounts	39	11	49	Numeric
19	15B. Casualty or theft loss(es) – Subtractions	54	11	64	Numeric
19	15C. Casualty or theft loss(es) – Additions	69	12	80	Numeric
20-21	Form area	6	–	80	Conventional form size/style
22	16A. Other – Federal Amounts	39	11	49	Numeric
22	16B. Other – Subtractions	54	11	64	Numeric
22	16C. Other – Additions	69	12	80	Numeric
23	Form area	6	–	80	Conventional form size/style
24	17A. Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C – Federal Amounts	39	11	49	Numeric
24	17B. Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C – Subtractions	54	11	64	Numeric
24	17C. 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	11	79	Numeric

GUIDELINES FOR ABSOLUTE POSITIONING FORM SCHEDULE CA (540)

Absolute Positioning Form Schedule CA (540) Specifications (Side 6)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 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
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
33	Form area	6	–	80	Conventional form size/style
34	21. Other expenses "Write in"	34	14	47	Alphanumeric
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	Alphanumeric
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 "7736224"

