

CD-405

C CORPORATION TAX RETURN 2019 (REVISION 9-3-19)

CHANGES FOR THE YEAR

- The revision date was updated to 9-3-19
- Tax year reference updated
- Barcode, line geometry and tax year references updated.
- Federal Extension bubble has been added
- Part A Line 4 has added (Multiply Line 3 by .00129 (\$1.29 per \$1,000.00 - minimum \$200.00)
- Verbiage has been added to N.C. Education Endowment Fund.
- Part B line 26 added a part A B C D and E
- Part B line 27 part A B C D and E has been removed
- Line 27 line reference has been updated
- Part D Line 1 has added Inventory valuation method.
- Part E has been removed
- Part F has been added
- Part G Line 25 verbiage has been updated
- Part H line 2 added lines have been updated
- Part J has been added

9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 by PDF or 10 by Mail

BARCODE:

The barcode must read 63001XX021. Replace (xx) with your two-digit Software Developer Identification Number.

Align barcode between Row 31, Column 6-10 and Row 46, Column 6-10. Print the barcode number either stacked or vertically to the right side of the barcode.

USE:

- All capital letters for variable text
- Correct barcode length
- Correct matching line geometry
- Data placement from SD version
- Seven (7) spaces in scan band for percentage but actual percentage on supporting pages
- Hard coded year "19" for the tax year - including blank copy
- High resolution bitmap for barcodes
- Matching alignment between the full field and test samples
- No punctuation or special characters in address field
- Proper format when data of paid preparer ID and telephone number flows into scan band
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for SSNs

Placement of Variable Data

| Print Line Number | Identification | Begin Print Position | Maximum Field Length | End Print Position | Field Description |
|-------------------|----------------------|----------------------|----------------------|--------------------|--|
| 7 | Other Year Beginning | 35 | 8 | 42 | Numeric; No Punctuation Starting Date. Ex. 03 01 19 19 must be hard coded |
| 7 | And Ending | 53 | 8 | 60 | Numeric; No Punctuation Ending Date. Ex. 02 29 20 |
| 15 | Legal Name | 6 | 4 | 9 | Alphanumeric 1 st four characters of legal name |
| 15 | Address | 12 | 4 | 15 | Alphanumeric 1 st four characters of address |
| 15 | Zip Code | 18 | 5 | 22 | Numeric; 5-digit zip code |
| 15 | FEIN | 26 | 9 | 33 | Numeric; No dashes Print number consecutively |
| 15 | SOS ID Number | 36 | 7 | 42 | Numeric |
| 15 | NAICS Code | 45 | 6 | 50 | Numeric |
| 17 | Paid Preparer ID | 6 | 2 | 7 | PP |
| 17 | Paid Preparer ID | 10 | 9 | 18 | Alphanumeric Enter FEIN, SSN, PTIN or Blank |
| 17 | PFSP | 21 | 4 | 24 | PFSP |
| 17 | PFSP | 27 | 1 | 27 | Alpha; F: FEIN, S: SSN or P: PTIN |
| 17 | Initial Return | 30 | 2 | 31 | IR |
| 17 | Initial Return | 34 | 1 | 34 | Alpha; Y or N Y: Yes N: No |
| 17 | Final Return | 37 | 2 | 38 | FR |
| 17 | Final Return | 41 | 1 | 41 | Alpha; Y or N Y: Yes N: No |
| 17 | Short Year Return | 44 | 2 | 45 | SR |
| 17 | Short Year Return | 48 | 1 | 48 | Alpha; Y or N Y: Yes N: No |
| 17 | Amended Return | 51 | 2 | 52 | AR |
| 17 | Amended Return | 55 | 1 | 55 | Alpha; Y or N Y: Yes N: No |

| | | | | | |
|-------|----------------------|----|----|----|----------------------------------|
| 19 | Taxpayer Number | 6 | 2 | 7 | TN |
| 19 | Taxpayer Number | 10 | 10 | 19 | Numeric |
| 19 | REIT | 22 | 2 | 23 | RE |
| 19 | REIT | 26 | 1 | 26 | Alpha; Y or N Y: Yes N: No |
| 19 | Tax Exempt | 29 | 2 | 30 | TE |
| 19 | Tax Exempt | 33 | 1 | 33 | Alpha; Y or N Y: Yes N: No |
| 19 | Non U.S./Foreign | 36 | 2 | 37 | NF |
| 19 | Non U.S./Foreign | 40 | 1 | 40 | Alpha; Y or N Y: Yes N: No |
| 19 | Combined Return | 43 | 2 | 44 | CR |
| 19 | Combined Return | 47 | 1 | 47 | Alpha; Y or N Y: Yes N: No |
| 19 | NC Rehab | 50 | 3 | 52 | NCR |
| 19 | NC Rehab | 55 | 1 | 55 | Alpha; Y or N Y: Yes N: No |
| 19 | 478 | 58 | 3 | 60 | 478 |
| 19 | 478 | 63 | 1 | 63 | Alpha; Y or N Y: Yes N: No |
| 19 | Escheatable Property | 66 | 2 | 67 | EP |
| 19 | Escheatable Property | 70 | 1 | 70 | Alpha; Y or N Y: Yes N: No |
| 19 | FDEXT | 73 | 5 | 77 | FDEXT |
| 19 | FDEXT | 80 | 1 | 80 | Alpha; Y or N Y: Yes N: No |
| <hr/> | | | | | |
| 21 | Legal Name | 6 | 70 | 75 | Alphanumeric |
| <hr/> | | | | | |
| 23 | Address | 6 | 35 | 40 | Alphanumeric |
| 23 | City | 43 | 20 | 62 | Alpha |
| 23 | State | 65 | 2 | 66 | Alpha |
| 23 | Zip Code | 69 | 5 | 73 | Numeric; 5-digit zip code |

| | | | | | |
|-------|---------------------------|----|----|----|---|
| 25 | Gross Receipts | 12 | 2 | 13 | GR |
| 25 | Gross Receipts | 16 | 13 | 28 | Numeric |
| 25 | Line 09 | 32 | 2 | 33 | 09 |
| 25 | Line 09 | 38 | 9 | 46 | Numeric |
| 25 | Line 21 | 50 | 2 | 51 | 21 |
| 25 | Line 21 | 54 | 10 | 63 | Numeric |
| 25 | Line 30 | 67 | 2 | 68 | 30 |
| 25 | Line 30 | 72 | 9 | 80 | Numeric |
| <hr/> | | | | | |
| 27 | Total Assets | 12 | 2 | 13 | TA |
| 27 | Total Assets | 16 | 13 | 28 | Numeric |
| 27 | Line 10 | 32 | 2 | 33 | 10 |
| 27 | Line 10 | 36 | 11 | 46 | Numeric; "-" |
| 27 | Line 22 | 50 | 2 | 51 | 22 |
| 27 | Line 22 | 54 | 10 | 63 | Numeric |
| 27 | Line 34 | 67 | 2 | 68 | 34 |
| 27 | Line 34 | 75 | 6 | 80 | Numeric |
| <hr/> | | | | | |
| 29 | Line 01 | 15 | 2 | 16 | 01 |
| 29 | Line 01 | 19 | 10 | 29 | Numeric |
| 29 | Line 11 | 32 | 2 | 34 | 11 |
| 29 | Line 11 | 36 | 11 | 46 | Numeric; "-" |
| 29 | Line 24 | 50 | 2 | 51 | 24 |
| 29 | Line 24 | 54 | 10 | 63 | Numeric |
| 29 | Exception to Underpayment | 67 | 2 | 68 | EU |
| 29 | Exception to Underpayment | 80 | 1 | 80 | Alpha; A, S or Blank A: Annualized Income S: Short Period |

| | | | | | |
|-------|-----------------------|----|----|----|--|
| 31 | Holding Co. Exception | 15 | 3 | 17 | HCE |
| 31 | Holding Co. Exception | 28 | 1 | 28 | Alpha; Y or N Y: Yes N: No |
| 31 | Line 13 | 32 | 2 | 33 | 13 |
| 31 | Line 13 | 37 | 10 | 46 | Numeric |
| 31 | Line 26 | 50 | 2 | 51 | 26 |
| 31 | Line 26 | 55 | 9 | 63 | Numeric |
| 31 | Line 35A | 67 | 3 | 69 | 35A |
| 31 | Line 35A | 75 | 6 | 80 | Numeric |
| <hr/> | | | | | |
| 33 | Line 02 | 15 | 2 | 16 | 02 |
| 33 | Line 02 | 19 | 10 | 28 | Numeric |
| 33 | Line 15 | 32 | 2 | 33 | 15 |
| 33 | Line 15 | 36 | 11 | 46 | Numeric; "-" |
| 33 | Line 27A | 50 | 3 | 52 | 27A |
| 33 | Line 27A | 55 | 9 | 63 | Numeric |
| 33 | Line 35B | 67 | 3 | 69 | 35B |
| 33 | Line 35B | 75 | 6 | 80 | Numeric |
| <hr/> | | | | | |
| 35 | Line 03 | 16 | 2 | 17 | 03 |
| 35 | Line 03 | 20 | 10 | 29 | Numeric |
| 35 | Line 16 | 33 | 2 | 34 | 16 |
| 35 | Line 16 | 36 | 11 | 46 | Numeric; "-" |
| 35 | Line 27B | 50 | 3 | 52 | 27B |
| 35 | Line 27B | 55 | 9 | 63 | Numeric |
| 35 | Line 38 | 67 | 2 | 68 | 38 |
| 35 | Line 38 | 72 | 9 | 80 | Numeric |
| <hr/> | | | | | |
| 37 | Line 05 | 15 | 2 | 16 | 05 |
| 37 | Line 05 | 20 | 9 | 28 | Numeric |
| 37 | Line 17 | 32 | 2 | 33 | 17 |
| 37 | Line 17 | 39 | 7 | 45 | Numeric No Decimal Ex. 0000000 |

| | | | | | |
|-------|----------|----|----|----|--------------|
| 37 | Line 27C | 50 | 3 | 52 | 27C |
| 37 | Line 27C | 55 | 9 | 63 | Numeric |
| 37 | Line 39 | 67 | 2 | 68 | 39 |
| 37 | Line 39 | 72 | 9 | 80 | Numeric |
| <hr/> | | | | | |
| 39 | Line 06 | 15 | 2 | 16 | 06 |
| 39 | Line 06 | 20 | 9 | 28 | Numeric |
| 39 | Line 18 | 32 | 2 | 33 | 18 |
| 39 | Line 18 | 36 | 11 | 46 | Numeric; "-" |
| 39 | Line 27D | 50 | 3 | 52 | 27D |
| 39 | Line 27D | 55 | 9 | 63 | Numeric |
| 39 | Line 40 | 67 | 2 | 68 | 40 |
| 39 | Line 40 | 72 | 9 | 80 | Numeric |
| <hr/> | | | | | |
| 41 | Line 07 | 15 | 2 | 16 | 07 |
| 41 | Line 07 | 20 | 9 | 28 | Numeric |
| 41 | Line 19 | 32 | 2 | 33 | 19 |
| 41 | Line 19 | 36 | 11 | 46 | Numeric; "-" |
| 41 | Line 27E | 50 | 3 | 52 | 27E |
| 41 | Line 27E | 55 | 9 | 63 | Numeric |
| 41 | Line 41 | 67 | 2 | 68 | 41 |
| 41 | Line 41 | 72 | 9 | 80 | Numeric |
| <hr/> | | | | | |
| 43 | Line 08 | 15 | 2 | 16 | 08 |
| 43 | Line 08 | 20 | 9 | 28 | Numeric |
| 43 | Line 20 | 32 | 2 | 33 | 20 |
| 43 | Line 20 | 36 | 11 | 46 | Numeric; "-" |
| 43 | Line 29 | 50 | 2 | 51 | 29 |
| 43 | Line 29 | 55 | 9 | 63 | Numeric |