

# CD-405

## C CORPORATION TAX RETURN 2021 (REVISION 8-17-21)

### CHANGES FOR THE YEAR

- Barcode, line geometry, revision date and tax year references updated.
- Line amounts should be populated with a value or enter a "0" on each field for all 7 of the test samples Line 17 in the scanband is a 7-digit number that matches Apportionment Factor percentage from Schedule B.
- NOTE:** to avoid a resubmission request for the incorrect variety of test samples, make sure to submit test samples with negative values on Lines 10, 11, 15, 16, 18, 19, and 20 for Form CD-405, including the full field.

#### Production Details:

<b>Approved By Date:</b>	November 12, 2021
<b>Form Period Date Effective:</b>	Calendar Year December 31, 2021; Fiscal Year November 30, 2022
<b>For Filing Periods</b>	December 2021 and later
<b>Form Placed in Software:</b>	After December 31, 2021

### 9-12 TEST SAMPLES REQUIRED:

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

**Note:** This form is part of a set; all forms in the set require approval.

### BARCODE:

The barcode must read 63001XX023. 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 number either stacked or vertically to the right of the barcode.

### USE:

- 12 point Courier font for variable fields
- All capital letters for variable text
- Correct barcode length
- Correct matching line geometry
- Data placement from SD version
- Foreign zip code of 00000 in scanband for two required fields
- Hard coded year "21" 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 FINs/SSNs

## BARCODE DIMENSIONS:

- SYMBOLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

## TEST SAMPLES:

- USE A DIFFERENT AMOUNT FOR EACH FIELD OR ENTER A "0"
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES

PROPOSED VARIETY OF CD-405 TEST SAMPLES							
TEST SAMPLE:	1	2	3	4	5	6	7
CY/FY	FY	CY	FY	FY	CY	FY	CY
IR	N	Y	N	N	N	N	N
FR	N	N	Y	Y	N	N	N
SR	Y	N	Y	Y	N	N	Y
AR	Y	N	N	N	N	Y	N
RE	Y	N	N	Y	Y	N	N
TE	N	Y	Y	N	Y	N	Y
NF	N	Y	N	N	Y	N	Y
CR	Y	N	Y	N	N	Y	Y
NCR	N	Y	N	N	N	Y	N
478	Y	N	Y	N	N	N	Y
EP	Y	N	N	Y	Y	Y	N
FDEXT	N	Y	N	Y	N	N	N
HCE	N	N	N	Y	N	N	N
EU	S	A	-	C	-	-	-
NEG LN 10	Y	N	N	Y	N	N	N
NEG LN 11	N	N	Y	N	N	N	Y
NEG LN 15	N	Y	N	N	Y	N	N
NEG LN 16	N	N	N	Y	N	Y	N
NEG LN 18	Y	N	Y	N	Y	N	N
NEG LN 19	Y	Y	N	N	Y	Y	Y
NEG LN 20	N	Y	N	Y	Y	Y	N

**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 21 <b>21 must be hard coded</b>
7	And Ending	53	8	60	Numeric; No Punctuation Ending Date. Ex. 02 28 22
15	Legal Name	6	4	9	Alphanumeric 1 <sup>st</sup> four characters of legal name
15	Address	12	4	15	Alphanumeric 1 <sup>st</sup> four characters of address
15	Zip Code	18	5	22	Numeric; 5-digit zip code
15	FEIN	25	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	Corporate Phone Number	6	2	7	TN
19	Corporate Phone 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	Federal Extension	73	5	77	FDEXT
19	Federal Extension	80	1	80	Alpha; Y or N Y: Yes N: No
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21	Legal Name	6	70	75	Alphanumeric
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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
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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
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29	Line 01	15	2	16	01
29	Line 01	19	10	28	Numeric
29	Line 11	32	2	33	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, C, S or Blank A: Annualized Income C: COVID S: Short Period
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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
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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
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35	Line 03	15	2	16	03
35	Line 03	19	10	28	Numeric
35	Line 16	32	2	33	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
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37	Line 05	15	2	16	05
37	Line 05	20	9	28	Numeric
37	Line 17	32	2	33	17
37	Line 17	40	7	46	Numeric <b>No Decimal</b> 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
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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
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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
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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