| Definitions: | ALPHA = A-Z NUMERIC = 0-9 ALPHANUMERIC = A-Z, LEFT JUSTIFY = LJ | (MUST BE AL 0-9 | L CAPS) | | rier 12-point font, not bold, for taxpayer data s 7 - 16) and CTP ID and Doc ID. |
|-------------------------|---|----------------------------|-----------------------------------|--------------------------|---|
| 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 | 37 | 51 | Conventional form size/style |
| 5 | Form Identifier (540 2EZ, 540NR Long, 540NR Short) Area | 70 | 9 | 78 | Conventional form size/style |
| 6 | Tax Year Area | 7 | 6 | -12 | Conventional form size/style |
| 6 | Title of Form | 15 | 37 | 51 | Conventional form size/style |
| 6 | Form Identifier (540 2EZ, 540NR Long, 540NR Short) Area | 70 | 9 | 78 | Conventional form size/style |
| 6 | Bold Line | 6 | _ | 80 | Conventional form size/style |
| 7 | Account Period Ending | 6 | 3 | 8 | "APE" |
| 7 | Fiscal Year Ending | -11 | 6 | 16 | MMY (YY or leave blank |
| 7 | Amended Amended Tax Return | 37 | } | 43 | If Amended = Yes - print "AMENDED" If Amended = No - leave blank "1" If Amended = Yes - Print "1" If Amended = No - Leave blank |
| 7 | Federal Return Attachment Area | 52 | 29 | 80 | 540NR Long – print "ATTACH FEDERAL RETURN 540 2EZ AND 540NR SHORT – LEAVE BLANK |
| 8 | ARRP Area | 78 | 3 | 80 | 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 | "17" |
| 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 LJ 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 |
| - | | 59 | 4 | 62 | Alpha, or blank |
| 10 | | | • | ~- | |
| 10 | Taxpayer's Suffix Taxpayer – If Deceased, must Enter Date of Death, otherwise, leave blank | | 10 | 74 | Numeric,"-", mm-dd-yyyy (e.g., 08-01-2017), or blank |

Substitute Forms 540 2EZ and Long and Short 540NR Specifications

| Definitions: | ALPHA NUMERIC ALPHANUMERIC LEFT JUSTIFY | = A-Z (MI = 0-9 = A-Z, 0-5 = LJ | JST BE AL 9 | L CAPS) | | rier 12-point font, not bold, for taxpayer data es 7 - 16) and CTP ID and Doc ID. |
|----------------|--|--|-------------------|------------------------|--------------------------|--|
| Print | | | Begin | Maximum | End | |
| Line Number | Identification | | Print Position | Field <u>Length</u> | Print <u>Position</u> | Field Description |
| | If Joint Spouse's/RDP's | | | | | |
| 11 | First Name (mandatory) | | 6 | 11 | 16 | Alpha, No Embedded Spaces |
| 11 | If Joint Tax Return, Spouse's/RDF | 's Middle Initial | 19 | 1 | 19 | Alpha, or blank |
| 11 | If Joint Tax Return, Spouse's/RD (mandatory) | P's Last Name | 22 | 35 | 56 | Alpha |
| 11 | If Joint Tax Return, Spouse's/RD | P's Suffix | 59 | 4 | 62 | Alpha, or blank |
| 11 | If Joint Tax Return, Spouse/RDP must Enter Date of Death, other leave blank | | , 65 | 10 | 74 | Numeric, "-", mm-dd-yyyy (e.g., 08-01-2017), or blank |
| 11 | ARRP Area | | 78 | 3 | 80 | Conventional form size/style |
| 12 | Additional Information for In-Care-Of Name or Supplemental Address Information | on | 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 "/" or "" |
| 13 | APT, STE, SP, RM, FL, BLDG, a | nd UN | 43 | 5 | 47 | Alpha, LJ, "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 | | 49 | 5 | 53 | Alphanumeric, LJ, no symbols |
| 13 | Private Mail Box (PMB) | 0 | 56 | 3 | 58 | Print "PMB" only when there is a "PMB" number or letter. |
| 13 | Private Mail Box Number or Lette | er | 60 | 6 | 65 | Alphanumeric, LJ, or blank |
| 13 | ARRP Area | | 78 | 3 | 80 | Conventional form size/style |
| | 20 | | | | | Alpha only, Courier 12-point font, any order, or blank D = Taxpayer deceased |
| 13 | ARRP Area (continued) RP Code | es: | 79 | 2 | 80 | C = Spouse/RDP deceased |
| 14 | City (mandatory) | | 6 | 17 | 22 | Alphanumeric, Embedded spaces |
| 1.4 | State (mandatory) Use the Stand Abbreviations in this publication. | | 25 | 0 | 26 | Alpha. If foreign address, leave State field blank. |
| 14 | ZIP Code | | | 2 | | Numeric, "", LJ. If foreign address, leave Zip |
| 14 | ARRP Area | | 29 | 10 | 38 | Code field blank. Conventional form size/style |
| 14 | | | 78 | <u>3</u> | 80 | Alphanumeric, Courier 12-point font, any order, or blank O = Outside the USA U = Military |
| 14 | ARRP Area (continued) RP Code | 35. | 78 <u></u> | 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/County | | 27 | 17 | 43 | Alphanumeric, Embedded spaces, or blank |
| 15 | If Foreign Postal Code | | 46 | 16 | 61 | Alphanumeric, Embedded spaces, or blank |

Substitute Forms 540 2EZ and Long and Short 540NR Specifications

| Definitions: | NUMERIC = ALPHANUMERIC = | A-Z (MUST BE 0-9 A-Z, 0-9 LJ | ALL CAPS) | | rier 12-point font, not bold, for taxpayer data es 7 - 16) and CTP ID and Doc ID. |
|--------------|--|---------------------------------------|-----------------|----------|---|
| Print | | Begin | Maximum | End | |
| Line | I des l'étas l'as | Print | Field | Print | Field |
| Number | Identification | Position | <u>n Length</u> | Position | Description |
| 16 | Taxpayer's Date of Birth | 6 | 10 | 15 | Numeric, "-", mm-dd-yyyy (eg., 06-13-1948), or blank |
| | If Joint or Separate Tax Return, | | | | Numeric, "-", mm-dd-yyyy |
| 16 | Spouse's/RDP's Date of Birth | 18 | 10 | 27 | (eg., 06-13-1948), or blank |
| 16 | Taxpayer's Prior Name (if applicable) | 30 | 17 | 46 | Alpha, Last name only, or leave blank (e.g., A legal name change done in 2017) |
| 16 | lf Joint Tax Return, Spouse's/RDP's Prior Name (if applicable) | 49 | 17 | 65 | Alpha, Last name only, or leave blank (e.g., Marriage/RDP in the current tax year changes spouse's/RDP's maiden name) |
| 17 | Blank line | _ | - | | - |
| 18–60 | Form area | 6 | - | 80 | Conventional form size/style |
| 61 | Blank line | - | - | - | - |
| 62–63 | Bottom Registration Mark, Anchor Mark, and conventional area of substitute Forms 540 2EZ and Long and Short 540NR | 1 _ | 0 | _ | 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, "XXXXXXX" (Side 1), "X XXXXX" (Side 2), "XXXXXXX" (Side 3), and "X XXXXX" (Side 4), |
| 63 | Paper Return Survey | 53 | 1 | 53 | Vendor specific print reason codes, numeric, "1", "2", "3", "4", "5", "6", or blank |

Substitute Forms 540 2EZ and Long and Short 540NR Specifications

GUIDELINES FOR SUBSTITUTE FORMS 540 2EZ AND LONG AND SHORT 540NR

Substitute Forms 540 2EZ and Long and Short 540NR Record Layout Note: Record Layout is Reduced

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| 42 | + | \mathbb{H} | + | + | | _ | - | - | | | _ | - | + | + | ł | | | _ | ł | | + | + | - | | | _ | _ | - | + | - | | f | | ł | | _ | | - | - | - | + | + | - | - | | + | | + | - | - | | - | - | - | - | | - | | - | - | + | + | | - | _ | | - | _ | _ | + | - | | + | - | 41 |
| 43 | + | \mathbb{H} | + | + | | - | | 1 | | | | | | | t | | | | ł | + | + | ╈ | + | ┝ | H | _ | - | | ł | | | | + | P | | Þ | | + | + | + | + | ╈ | + | + | ┢ | ┢ | ł | ┢ | | 1 | | - | + | + | + | ł | | H | - | + | ╈ | + | ł | + | | | - | | + | ╈ | 1 | H | + | + | 43 |
| 44 | | | | | | | | T | H | | | t | 7 | | t | | Þ | | 1 | + | t | t | T | | | | | 1 | t | + | Ť | | t | t | T | ľ | | 1 | 1 | 1 | T | t | t | t | t | t | T | t | T | T | | | 1 | 1 | T | T | | | | 1 | t | + | T | T | | | | 1 | + | t | T | H | + | 1 | 44 |
| 45 | | | | | | | ľ | l | | | T | | T | | | Γ | | | | | T | T | | | Γ | | | T | Ţ | | | | T | | ľ | | | 1 | | | T | T | T | ľ | T | T | ľ | T | | l | | | 1 | ľ | | ľ | 1 | Γ | | | T | T | ľ | | | | | | | T | l | | T | | 45 |
| 46 | | | | | | | | | | | I | V | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | I | | 46 |
| 47 48 | \square | \square | + | + | Ц | | | | Ц | Ц | | Ų | | + | ┞ | L | Ц | | | \downarrow | \downarrow | | | | | | | | 4 | \downarrow | + | \downarrow | \downarrow | 1 | L | L | Ц | | | | + | + | 1 | L | L | 1 | L | L | L | | Ц | | | \downarrow | + | L | \vdash | Ц | | + | \downarrow | 1 | L | L | | L | | \downarrow | \downarrow | \downarrow | | Ц | \downarrow | | 47 |
| 48 49 | + | \mathbb{H} | + | + | Н | ┥ | + | + | Н | Щ | + | + | + | + | ╀ | ╞ | Н | ┥ | + | + | + | | ┝ | | | | | + | + | + | + | + | + | + | ╞ | L | Н | + | + | + | + | + | + | ╞ | ╞ | ┞ | ╞ | + | ╞ | + | Н | Ц | + | + | + | ╞ | ┡ | H | Ц | + | + | + | ╞ | ┡ | L | H | Ц | + | + | + | + | Н | + | + | 48 49 |
| 50 | + | \mathbb{H} | ╉ | + | Η | ┥ | + | + | Η | \mathbb{H} | + | ╉ | + | + | + | ┢ | Η | ┥ | + | | | ł | F | | H | ۲ | | + | + | + | + | + | + | + | ┢ | ┢ | H | ╉ | + | + | + | + | + | ┢ | ┢ | ┢ | ┢ | + | ┢ | + | Η | + | ╉ | ╉ | + | ┢ | \vdash | Η | + | ╉ | + | + | ┢ | ┢ | ╞ | H | + | + | + | + | + | H | ┽ | + | 50 |
| 51 | Η | Ħ | ╉ | + | Π | ╡ | \dagger | t | Η | Ħ | ┥ | \dagger | $^{+}$ | $^{+}$ | t | t | Η | | ſ | | t | ł | | | | 1 | ╡ | ╡ | ┥ | \dagger | t | † | † | $^{+}$ | t | f | H | ╡ | ╡ | † | $^{+}$ | t | $^{+}$ | t | t | t | t | t | t | t | Η | H | ╡ | ╉ | $^{+}$ | t | t | Н | H | \dagger | $^{+}$ | $^{+}$ | t | t | t | Π | H | ┥ | \dagger | $^{+}$ | t | H | + | † | 51 |
| 52 | | Гİ | ╧ | T | П | | Ţ | İ | П | | ╈ | Ţ | Ţ | Ţ | İ | İ | П | 1 | | Ĭ | Í | Ţ | Γ | ľ | П | | | | 1 | 1 | Ţ | Ţ | Ţ | Ţ | t | Ĺ | D | | | Ţ | Ţ | Ţ | Ţ | İ | İ | t | t | İ | İ | İ | П | T | | Ţ | Ţ | t | İ | П | T | Ţ | Ţ | Ţ | t | İ | Ĺ | Γ | T | ╈ | 1 | Ţ | İ | Гİ | ϯ | Ţ | 52 |
| 53 | Π | П | Ţ | | Π | T | T | Γ | | | T | Ţ | T | T | Γ | Γ | | T | T | | T | T | ſ | Γ | Π | | T | T | T | T | T | T | T | Γ | Γ | | | T | T | T | T | T | Γ | Γ | Γ | Γ | Γ | Γ | Γ | Γ | | T | T | T | T | Γ | Γ | Π | T | Ţ | T | Γ | Γ | Γ | | Γ | T | T | T | T | Γ | Π | 1 | T | 53 |
| 54 | Ц | Ц | | 1 | Ц | | + | | Ц | Ц | | ╡ | _ | 1 | 1 | L | Ц | | | Ţ | Ţ | 1 | L | L | Ц | | 4 | | 4 | \downarrow | ļ | 4 | 4 | 1 | L | L | Ц | 4 | | 4 | 1 | 1 | 1 | L | L | L | L | | L | | Ц | Ц | 4 | ╡ | 1 | L | L | Ц | Ц | ╡ | + | 1 | L | L | | Ц | Ц | | \downarrow | + | | Ц | 4 | 4 | 54 |
| 55 56 | + | \mathbb{H} | + | + | Н | + | + | + | Н | Ц | + | + | + | + | + | ╞ | Н | 4 | + | + | + | ╀ | ┞ | ⊢ | Н | \square | 4 | + | + | + | + | + | + | + | + | L | Ц | + | + | + | + | ╀ | + | ╀ | ╞ | ┞ | + | ╀ | ╞ | + | Н | Ц | + | + | + | + | ┞ | Н | Ц | + | + | + | + | ┞ | _ | H | Ц | + | + | + | + | μ | + | + | 55 56 |
| 57 | + | \mathbb{H} | + | + | Η | + | + | + | Н | Η | + | + | + | + | + | ┢ | Н | ┥ | + | + | + | + | ┢ | ⊢ | Н | \vdash | + | + | + | + | + | + | + | + | ┢ | ┞ | Η | + | + | + | + | + | + | + | ┢ | ╀ | ┢ | ╀ | ┢ | + | Н | \mathbb{H} | + | + | + | ┢ | ┢ | Н | \mathbb{H} | + | + | + | ┢ | ┢ | ╞ | \vdash | \mathbb{H} | + | + | + | + | \mathbb{H} | + | + | 56 57 |
| 58 | + | H | ╉ | + | Η | ┥ | + | + | Η | Η | ┥ | + | + | $^{+}$ | $^{+}$ | $^{+}$ | Η | ╡ | + | + | + | $^{+}$ | T | ⊢ | Η | Η | ┥ | + | + | + | + | + | + | $^{+}$ | $^{+}$ | ┢ | Η | ┥ | + | + | + | $^{+}$ | $^{+}$ | $^{+}$ | ┢ | $^{+}$ | $^{+}$ | $^{+}$ | $^{+}$ | + | Η | + | ┥ | + | $^{+}$ | $^{+}$ | $^{+}$ | Η | + | + | ╉ | + | $^{+}$ | T | ┢ | Η | + | ┥ | + | ╉ | + | H | + | + | 58 |
| 59 | Π | Ħ | ╈ | $^{+}$ | Π | | \dagger | t | Η | Π | ╈ | ╈ | ╈ | t | t | t | Η | ╞ | ┥ | ╈ | \dagger | t | t | ŀ | Η | | | ┥ | ╡ | ╈ | \dagger | \dagger | \dagger | t | t | t | Η | ╈ | ┥ | ╈ | \dagger | t | t | t | t | t | t | t | t | t | Η | Ħ | ╈ | ╈ | t | t | t | Η | Ħ | ╈ | \dagger | \dagger | t | t | L | Π | Ħ | ╈ | ╈ | \dagger | t | H | ϯ | ╈ | 59 |
| 60 | | | | T | | | 1 | L | | | | 1 | 1 | I | L | L | | |] | | 1 | I | L | L | | | |] | 1 | | | 1 | 1 | T | L | L | | 1 |] | Ţ | 1 | I | T | L | L | L | L | L | L | L | | | 1 | 1 | I | L | L | | | 1 | 1 | T | L | L | Ĺ | | | | | 1 | L | Π | Ţ | Ţ | 60 |
| 61 | ſ | Ц | Ţ | | ſĨ | Ţ | T | | Ū | Į | Ţ | Ţ | T | ſ | ſ | Γ | Ū | Ţ | Ţ | Ţ | Ţ | ſ | Γ | Ĺ | Ē | | Ţ | Ţ | Ţ | Ţ | Ţ | Ţ | Ţ | ſ | ſ | | Д | Ţ | Ţ | Ţ | Ţ | ſ | ſ | ſ | Ĺ | ſ | ſ | ſ | Γ | | Ĺ | Ц | Ţ | Ţ | ſ | ſ | Γ | Ē | Ц | Ţ | Ţ | ſ | ſ | Γ | Γ | Ē | Ц | Ţ | Ţ | Ţ | | Д | Ţ | Ţ | 61 |
| 62 | \downarrow | Ц | - | | | | + | | Ц | Ц | \downarrow | ╡ | 4 | + | 1 | L | Ц | 4 | 4 | \downarrow | 4 | Ļ | L | L | Ц | | _ | | | ╡ | + | + | + | 1 | | <u> </u> | Ц | | | _ | + | + | 1 | L | L | L | | L | L | 1 | Ц | Ц | 4 | ╡ | + | | L | Ц | Ц | ╡ | + | 1 | | L | 1 | Ц | Ц | \downarrow | | | | Ц | 4 | + | 62 |
| 63 64 | + | \mathbb{H} | + | - | | + | + | + | Н | Ц | + | + | + | + | + | ╞ | Н | 4 | + | + | + | ╀ | ┞ | ⊢ | Н | \square | 6 | 1 | 3 | + | + | + | + | X | X | X | х | X | X | x | + | ╀ | + | - | ╞ | х | ۲ - ۲ | ╀ | ╞ | + | Н | Ц | + | + | + | + | ┞ | Н | Ц | + | + | + | + | ┞ | _ | H | Ц | + | ſ | Ţ | - | μ | + | + | 63 64 |
| 65 | + | \mathbb{H} | + | + | Η | + | + | ╀ | Н | H | + | + | + | + | + | ┢ | Н | ┥ | + | + | + | + | ┢ | ⊢ | Н | \vdash | + | + | + | + | + | + | + | + | + | ╞ | Н | + | + | + | + | + | + | ╀ | ┢ | ╀ | + | + | ┢ | ╀ | Η | + | + | + | + | + | \vdash | Н | + | + | + | + | + | ┢ | ╞ | H | + | + | + | + | ╀ | H | + | + | 64 65 |
| 66 | + | H | ╉ | + | Η | ┥ | + | + | Η | Η | ┥ | + | + | $^{+}$ | $^{+}$ | $^{+}$ | Η | ╡ | + | + | + | $^{+}$ | T | ⊢ | Η | Η | ┥ | + | + | + | + | + | + | $^{+}$ | $^{+}$ | ┢ | Η | ┥ | + | + | + | $^{+}$ | $^{+}$ | $^{+}$ | ┢ | $^{+}$ | $^{+}$ | $^{+}$ | $^{+}$ | + | Η | + | ┥ | + | $^{+}$ | $^{+}$ | $^{+}$ | Η | + | + | ╉ | + | $^{+}$ | T | ┢ | Η | + | ┥ | + | ╉ | + | H | + | + | 66 |
| Ħ | 0 | 0 | 0 0 | 0 0 5 6 | 0 | 0 | 0 1 | 1 | 1 | 1 | 1 | 1 | 1 1 | 1 1 | 1 | 2 | 2 | 2 | 2 | 22 | 2 2 | 2 2 | 2 | 2 9 | 3 0 | 3 | 3 2 | 3 3 | 3 | 33 | 3 3 | 3 3 | 3 3 | 4 | 4 | 4 | 4 3 | 4 | 4 | 4 4 | 4 | 4 4 | 5 | 5 | 5 2 | 5 | 5 | 5 | 5 6 | 5 7 | 5 | 5 9 | 6 | 66 | 6 6 | 6 | 6 | 6 6 | 6 7 | 6 1 | 6 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 8 | 8 | 8 | 8 | 8 8 | 3 |
| | 4 | J | +15 | 010 | . / | U | 310 | | 2 | J | 41 | J | 0 1 | 10 | 9 | U | | 4 | J | + 13 | 10 | | 0 | 9 | U | | 4 | J | +1 | JI | | 10 | 15 | 10 | 11 | 12 | J | 41 | J | 0 | 10 | 19 | 10 | 11 | 14 | 13 | 4 | 10 | 0 | 1/ | 0 | 3 | U | 114 | -13 | 4 | 0 | 0 | | 013 | <i>.</i> 1 l | <u></u> | 12 | 3 | 14 | 0 | U | 11 | 013 | 0 1 L | 11 | 2 | 5 | 713 | لسك |