

Substitute Form 540 Specifications

| | | | | |
|--------------|--------------|---|------------------------|--|
| Definitions: | ALPHA | = | A-Z (MUST BE ALL CAPS) | Use Courier 12-point font, not bold, for taxpayer data (print lines 7 - 16) and CTP ID and Doc ID. |
| | NUMERIC | = | 0-9 | |
| | ALPHANUMERIC | = | A-Z, 0-9 | |
| | LEFT JUSTIFY | = | LJ | |

| Print Line Number | Identification | Begin Print Position | Maximum Field Length | 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) 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) 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 | 1 | 16 | “1” 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 or schedules other than Sch A, or Sch B? | 52 | 29 | 80 | Yes – print “ATTACH FEDERAL RETURN” No – print “DO NOT ATTACH FEDERAL RETURN” |
| 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 | “18” |
| 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 |
| 10 | Taxpayer’s Suffix | 59 | 4 | 62 | Alpha, or blank |
| 10 | Taxpayer – If Deceased, must Enter Date of Death, otherwise, leave blank | 65 | 10 | 74 | Numeric, “–”, mm-dd-yyyy (e.g., 08-01-2018), or blank |
| 10 | ARRP Area | 78 | 3 | 80 | Conventional form size/style |

GUIDELINES FOR SUBSTITUTE FORM 540

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| | ALPHANUMERIC | = | A-Z, 0-9 | |
| | LEFT JUSTIFY | = | LJ | |

| Print Line Number | Identification | Begin Print Position | Maximum Field Length | End Print Position | Field Description |
|-------------------|--|----------------------|----------------------|--------------------|---|
| 11 | If Joint Tax Return, Spouse's/RDP's First Name (mandatory) | 6 | 11 | 16 | Alpha, No Embedded Spaces |
| 11 | If Joint Tax Return, Spouse's/RDP's Middle Initial | 19 | 1 | 19 | Alpha, or blank |
| 11 | If Joint Tax Return, Spouse's/RDP's Last Name (mandatory) | 22 | 35 | 56 | Alpha |
| 11 | If Joint Tax Return, Spouse's/RDP's Suffix | 59 | 4 | 62 | Alpha, or blank |
| 11 | If Joint Tax Return, Spouse/RDP – If Deceased, must Enter Date of Death, otherwise, leave blank | 65 | 10 | 74 | Numeric, "-", mm-dd-yyyy (e.g., 08-01-2018), or blank |
| 11 | ARRP Area | 77 | 4 | 80 | Conventional form size/style |
| 12 | Additional Information for In-Care-Of Name or Supplemental Address Information | 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, and 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) | 56 | 3 | 58 | Print "PMB" only when there is a "PMB" number or letter. |
| 13 | Private Mail Box Number or Letter | 60 | 6 | 65 | Alphanumeric, LJ, or blank |
| 13 | ARRP Area | 78 | 3 | 80 | Conventional form size/style |
| 13 | ARRP Area (continued) RP Codes: | 79 | 2 | 80 | Alpha only, Courier 12-point font, any order, or blank D = Taxpayer deceased C = Spouse/RDP deceased |
| 14 | City (mandatory) | 6 | 17 | 22 | Alphanumeric, Embedded spaces |
| 14 | State (mandatory) Use the Standard Abbreviations in this publication. | 25 | 2 | 26 | Alpha. If foreign address, leave State field blank. |
| 14 | ZIP Code | 29 | 10 | 38 | Numeric, "-", LJ. If foreign address, leave Zip Code field blank. |
| 14 | ARRP Area | 78 | 3 | 80 | Conventional form size/style |
| 14 | ARRP Area (continued) RP Codes: | 78 | 3 | 80 | Alphanumeric, Courier 12-point font, any order, or blank E = IRC 965 O = Outside the USA U = Military 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 |

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| | ALPHANUMERIC | = | A-Z, 0-9 | (print lines 7 - 16) and CTP ID and Doc ID. |
| | LEFT JUSTIFY | = | LJ | |

| Print Line Number | Identification | Begin Print Position | Maximum Field Length | End Print Position | Field Description |
|-------------------|--|----------------------|----------------------|--------------------|---|
| 16 | Taxpayer's Date of Birth | 6 | 10 | 15 | Numeric, "-", mm-dd-yyyy (eg., 06-13-1948), or blank |
| 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) | 30 | 17 | 46 | Alpha, Last name only, or leave blank (e.g., A legal name change done in 2018) |
| 16 | If 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) |
| 18-51 | 540 Scanband – See specifications that begin on the next page. | - | - | - | - |
| 52-61 | Filing Status and Dependent Check Box Information Area | 6 | - | 80 | Conventional form size/style |
| 62-63 | Privacy Language, Bottom Registration Mark, Anchor Mark, and conventional area of scannable Form 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, "3101184" (Side 1), "3102184" (Side 2), "3103184" (Side 3), "3104184" (Side 4), and "3105184" (Side 5) |
| 63 | Paper Return Survey | 53 | 1 | 53 | Vendor specific print reason codes, numeric, "1", "2", "3", "4", "5", "6", or blank |

