

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

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

Definitions:      ALPHA                    =      A-Z (MUST BE ALL CAPS)      Use Courier 12-point font, not bold, for taxpayer data  
                          NUMERIC                        =      0-9                                    (print lines 7 - 16) and CTP ID and Doc ID.  
                          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 2EZ, 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 Short) 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	52	29	80	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	"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, <b>must</b> 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

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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 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, <b>must</b> Enter Date of Death, otherwise, leave blank	65	10	74	Numeric, “-”, mm-dd-yyyy (e.g., 08-01-2018), or blank
11	ARRP Area	78	3	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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	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)
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 Short 540NR	-	-	-	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), "XXXXXXX" (Side 2), "XXXXXXX" (Side 3), and "XXXXXXX" (Side 4),
63	Paper Return Survey	53	1	53	Vendor specific print reason codes, numeric, "1", "2", "3", "4", "5", "6", or blank

GUIDELINES FOR SUBSTITUTE FORMS 540 2EZ AND SHORT 540NR

Substitute Forms 540 2EZ and Short 540NR Record Layout

Note: Record Layout is Reduced

Table with 100 rows (01-100) and 100 columns. Headers include TAXABLE YEAR, Title of Form, AMENDED, APE, PBA, PSSF, PDECEASE, SSN, NCTL, S/RSSN, 18, PBA, PSFX, PDECEASE, S/R, ADDITIONAL INFORMATION, EXECUTOR NAME, S/R, S/R DECEASE, ST, ZIP CODE, FOREIGN COUNTRY NAME, FOREIGN P/S/C, POSTAL CODE, BIRTHDATE, S/R BIRTHDATE, P PRIOR LAST NAME, S/R P RIOR LAST NAME. Data includes 'XXXX' and 'X' in various fields.