

**GUIDELINES FOR SUBSTITUTE SCHEDULE K-1 (100S)**

**Substitute Schedule K-1 (100S) Specifications**

Definitions: ALPHA = A-Z (MUST BE ALL CAPS) Use Courier 12-point font, not bold, for taxpayer data (print lines 9 - 23) and CTP ID and Doc ID.  
 NUMERIC = 0-9 All printed text and data must be Left Aligned unless specific instruction is provided in Field Description column.  
 ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9

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	Title of Form	15	37	51	Conventional form size/style
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
4	“California Form” and underline	69	11	79	Conventional form size/style
5	Taxable Year Area “2020”	7	6	12	Conventional form size/style
5	Title of Form	15	37	51	Conventional form size/style
5	Form Identifier (Schedule K-1 100S) Area	70	9	78	Conventional form size/style
6	Taxable Year Area “2020”	7	6	12	Conventional form size/style
6	Title of Form	15	37	51	Conventional form size/style
6	Form Identifier (Schedule K-1 100S) Area	70	9	78	Conventional form size/style
6	Bold Line	6	–	80	Conventional form size/style
7-8	Blank lines	–	–	–	–
9	Taxable Year Beginning (mandatory)	8	3	10	“TYB”
9	Taxable Year Beginning (mandatory)	13	10	22	Numeric, “–”; Enter “MM-DD-YYYY” for fiscal or calendar year beginning, Enter “00-00-0000” only if TYB is unknown
9	Taxable Year Ending (mandatory)	25	3	27	“TYE”
9	Taxable Year Ending (mandatory)	30	10	39	Numeric, “–”; Enter “MM-DD-YYYY” for fiscal or calendar year ending, Enter “00-00-0000” only if TYE is unknown
10	Shareholder’s Identification number (mandatory)	8	11	18	Numeric, “–”; Enter SSN or ITIN (e.g., “123-45-6789”) or FEIN (e.g., “12-3456789”)
11	Shareholder’s First Name	8	11	18	Alpha, No Embedded spaces, or blank. If Shareholder’s Identification Number is an SSN or ITIN, enter individual’s name on print line 11. Otherwise, leave print line 11 blank.
11	Shareholder’s Middle Initial	21	1	21	Alpha, or blank
11	Shareholder’s Last Name	24	17	40	Alpha, or blank
12	Shareholder’s Name	8	70	77	Alphanumeric, Embedded spaces, “–”, “/”, “&”, No other symbols or punctuation. If Shareholder’s Identification Number is a FEIN or Revocable Trust SSN, enter shareholder’s name on print line 12. Otherwise leave print line 12 blank.
13	Additional Information for In-Care-Of, Owner, Representative, Attention name, Doing Business As (DBA) or supplemental address information	8	30	37	Alphanumeric, Embedded spaces, “/”; No other symbols or punctuation. If no in-care-of/owner/representative/attention name/DBA or supplemental address information, leave print line 13 blank.
14	Street Address (mandatory)	8	30	37	Alphanumeric, Embedded spaces, “–”, “/”; No other symbols or punctuation



