

Absolute Positioning Form 3514 Specifications (Side 1)

Definitions	ALPHA = A-Z (MUST BE ALL CAPS)	Use Courier New 12-point font, not bold, for taxpayer data (print lines 7–60) and CTP ID, Doc ID and Paper Return Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in FieldDescription column.
	NUMERIC = 0-9	
	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	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	16	36	51	Conventional form size/style
5	Form Identifier (3514) Area	72	6	77	Conventional form size/style
6	Tax Year Area	7	6	12	Conventional form size/style
6	Title of Form	16	36	51	Conventional form size/style
6	Form Identifier (3514) Area	72	6	77	Conventional form size/style
6	Bold Line	6	–	80	Conventional form size/style
7-11	Form area	6	–	80	Conventional form size/style
12-60	Form area with absolute position data fields separated from your spouse/RDP, filing a separate return, and meet the requirements to claim the California EITC	–	–	–	Conventional form size/style with absolute position data fields
12		78	1	78	Upper X=marked check box Blank=unmarked check box
12-21	Blank lines	–	–	–	–
22	Line 1. a. Yes-IRS previously disallowed your federal Earned Income Credit (EIC)	65	1	65	Upper X=marked check box Blank=unmarked check box
22	Line 1. a. No-IRS previously disallowed your federal Earned Income Credit (EIC)	72	1	72	Upper X=marked check box Blank=unmarked check box
23	Blank line	–	–	–	–
24	Line 1. b. Yes-FTB previously disallowed your EITC	65	1	65	Upper X=marked check box Blank=unmarked check box
24	Line 1. b. No-FTB previously disallowed your EITC	72	1	72	Upper X=marked check box Blank=unmarked check box
25	Blank line	–	–	–	–
26	Line 2. Federal AGI	65	12	76	Numeric
27	Blank line	–	–	–	–
28	Line 3. Federal EIC	65	12	76	Numeric
29-31	Form area	6	–	80	Conventional form, size/style
32	Line 4. Investment Income	65	12	76	Numeric
33-37	Form area	6	–	80	Conventional form, size/style
38	Line 5. Child 1 First Name If entry made in this field, there must be entries in “Child 1 Last Name” field, “Child 1 SSN or ITIN” field and “Child 1 Date of Birth” field. Otherwise all four fields must be blank.	19	11	29	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in “Child 1 Last Name” field at print line 38, “Child1 SSN or ITIN” field at print line 40, and “Child 1 Date of Birth” field at print line 44, Otherwise, all four fields must be blank.
38	Line 5. Child 2 First Name If entry made in this field, there must be entries in “Child 2 Last Name” field, “Child 2 SSN or ITIN” and “Child 2 Date of Birth” field. Otherwise all four fields must be blank.	41	11	51	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in “Child 2 Last Name” field at print line 38, “Child 2 SSN or ITIN” field at print line 40, and “Child 2 Date of Birth” field at print line 44, Otherwise, all four fields must be blank.

GUIDELINES FOR ABSOLUTE POSITIONING FORM 3514

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	ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
38	Line 5 Child 3 First Name If entry made in this field, there must be entries in "Child 3 First Name" field, "Child 3 SSN or ITIN" field and "Child 3 Date of Birth" field. Otherwise all four fields must be blank.	63	11	73	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Child 3 First Name" field at print line 36, "Child 3 SSN or ITIN" field at print line 40, and "Child 3 Date of Birth" field at print line 44. Otherwise, all four fields must be blank.
39	Blank line	-	-	-	
40	Line 6. Child 1 Last Name If entry made in this field, there must be entries in "Child 1 First Name" field, "Child 1 SSN or ITIN" field and "Child 1 Date of Birth" field. Otherwise all four fields must be blank.	19	17	35	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Child 1 First Name" field at print line 36, "Child 1 SSN or ITIN" field at print line 40, and "Child 1 Date of Birth" field at print line 44. Otherwise, all four fields must be blank.
40	Line 6. Child 2 Last Name If entry made in this field, there must be entries in "Child 2 First Name" field, "Child 2 SSN or ITIN" field and "Child 2 Date of Birth" field. Otherwise all four fields must be blank.	41	17	57	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Child 2 First Name" field at print line 36, "Child 2 SSN or ITIN" field at print line 40, and "Child 2 Date of Birth" field at print line 44. Otherwise, all four fields must be blank.
40	Line 6. Child 3 Last Name If entry made in this field, there must be entries in "Child 3 First Name" field, "Child 3 SSN or ITIN" field and "Child 3 Date of Birth" field. Otherwise all four fields must be blank.	63	17	79	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Child 3 First Name" field at print line 36, "Child 3 SSN or ITIN" field at print line 40, and "Child 3 Date of Birth" field at print line 44. Otherwise, all four fields must be blank.
41	Blank line	-	-	-	
42	Line 7. Child 1 SSN or ITIN If entry made in this field, there must be entries in "Child 1 First Name" field, "Child 1 Last Name" field and "Child 1 Date of Birth" field. Otherwise all four fields must be blank.	19	9	27	Numeric, No Embedded Spaces. If entry made in this field, there must be entries in "Child 1 First Name" field at print line 36, "Child 1 Last Name" field at print line 38, and "Child 1 Date of Birth" field at print line 44. Otherwise, all four fields must be blank.
42	Line 7. Child 2 SSN or ITIN If entry made in this field, there must be entries in "Child 2 First Name" field, "Child 2 Last Name" field and "Child 2 Date of Birth" field. Otherwise all four fields must be blank.	41	9	49	Numeric, No Embedded Spaces. If entry made in this field, there must be entries in "Child 2 First Name" field at print line 36, "Child 2 Last Name" field at print line 38, and "Child 2 Date of Birth" field at print line 44. Otherwise, all four fields must be blank.
42	Line 7. Child 3 SSN or ITIN If entry made in this field, there must be entries in "Child 3 First Name" field, "Child 3 Last Name" field and "Child 3 Date of Birth" field. Otherwise all four fields must be blank.	63	9	71	Numeric, No Embedded Spaces. If entry made in this field, there must be entries in "Child 3 First Name" field at print line 36, "Child 3 Last Name" field at print line 38, and "Child 3 Date of Birth" field at print line 44. Otherwise, all four fields must be blank.
43-45	Form area	6	-	80	Conventional form size/style
46	Line 8. Child 1 Date of Birth If entry made in this field, there must be entries in "Child 1 First Name" field, "Child 1 Last Name" field and "Child 1 SSN or ITIN" field. Otherwise all four fields must be blank.	19	8	26	Numeric, No Embedded Spaces. If entry made in this field, there must be entries in "Child 1 First Name" field at print line 36, "Child 1 Last Name" field at print line 38, and "Child 1 SSN or ITIN" field at print line 40. Otherwise, all four fields must be blank.

GUIDELINES FOR ABSOLUTE POSITIONING FORM 3514

Absolute Positioning Form 3514 Specifications (Side 1)

Definitions	ALPHA = A-Z (MUST BE ALL CAPS)	Use Courier New 12-point font, not bold, for taxpayer data (print lines 7–60) and CTP ID, Doc ID and Paper Return Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in FieldDescription column.
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	ALPHANUMERIC = A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
46	Line 8. Child 2 Date of Birth If entry made in this field, there must be entries in "Child 2 First Name" field, "Child 2 Last Name" field and "Child 2 SSN or ITIN" field. Otherwise all four fields must be blank.	41	8	48	Numeric, No Embedded Spaces. If entry made in this field, there must be entries in "Child 2 First Name" field at print line 36, "Child 2 Last Name" field at print line 38, and "Child 2 SSN or ITIN" field at print line 40, Otherwise, all four fields must be blank.
46	Line 8. Child 3 Date of Birth If entry made in this field, there must be entries in "Child 3 First Name" field, "Child 3 Last Name" field and "Child 3 SSN or ITIN" field. Otherwise all four fields must be blank.	63	8	70	Numeric, No Embedded Spaces. If entry made in this field, there must be entries in "Child 3 First Name" field at print line 36, "Child 3 Last Name" field at print line 38, and "Child 3 SSN or ITIN" field at print line 40, Otherwise, all four fields must be blank.
47-49	Form area	6	–	80	Conventional form size/style
50	Line 9. Child 1 a. Yes-Was the child under age 24 at the end of 2023, a student, and younger than you (or your spouse/RDP, if filing jointly)?	20	1	20	Upper X=marked check box Blank=unmarked check box
50	Line 9. Child 1 a. No-Was the child under age 24 at the end of 2023, a student, and younger than you (or your spouse/RDP, if filing jointly)?	27	1	27	Upper X=marked check box Blank=unmarked check box
50	Line 9. Child 2 a. Yes-Was the child under age 24 at the end of 2023, a student, and younger than you (or your spouse/RDP, if filing jointly)?	42	1	42	Upper X=marked check box Blank=unmarked check box
50	Line 9. Child 2 a. No-Was the child under age 24 at the end of 2023, a student, and younger than you (or your spouse/RDP, if filing jointly)?	49	1	49	Upper X=marked check box Blank=unmarked check box
50	Line 9. Child 3 a. Yes-Was the child under age 24 at the end of 2023, a student, and younger than you (or your spouse/RDP, if filing jointly)?	64	1	64	Upper X=marked check box Blank=unmarked check box
50	Line 9. Child 3 a. No-Was the child under age 24 at the end of 2023, a student, and younger than you (or your spouse/RDP, if filing jointly)?	71	1	71	Upper X=marked check box Blank=unmarked check box
51-53	Form area	6	–	80	Conventional form size/style
54	Line 9. Child 1 b. Yes-Was the child permanently and totally disabled during any part of 2023?	20	1	20	Upper X=marked check box Blank=unmarked check box
54	Line 9. Child 1 b. No-Was the child permanently and totally disabled during any part of 2023?	27	1	27	Upper X=marked check box Blank=unmarked check box
54	Child 2 b. Yes-Was the child permanently and totally disabled during any part of 2023?	42	1	42	Upper X=marked check box Blank=unmarked check box
54	Child 2 b. No-Was the child permanently and totally disabled during any part of 2023?	49	1	49	Upper X = marked check box Blank = unmarked check box
54	Line 9. Child 3 b. Yes-Was the child permanently and totally disabled during any part of 2023?	64	1	64	Upper X=marked check box Blank=unmarked check box
54	Line 9. Child 3 b. No-Was the child permanently and totally disabled during any part of 2023?	71	1	71	Upper X=marked check box Blank=unmarked check box

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	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
55-56	Form area	6	–	80	Conventional form size/style
57	Line 10. Child 1 Child's relationship to you.	19	12	30	Alpha
57	Line 10. Child 2 Child's relationship to you.	41	12	52	Alpha
57	Line 10. Child 3 Child's relationship to you.	63	12	74	Alpha
58-59	Form area	6	–	80	Conventional form size/style
60	Line 11. Child 1 Number of days child lived with you in California during 2023.	19	3	21	Numeric
60	Line 11. Child 2 Number of days child lived with you in California during 2023.	41	3	43	Numeric
60	Line 11. Child 3 Number of days child lived with you in California during 2023.	63	3	65	Numeric
61	Blank lines	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 3514	–	–	–	End of bottom registration mark, anchor mark, and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric, replace "613" with your assigned CTP ID
63	Doc ID (mandatory)	40	7	46	Numeric, "8461234"

Absolute Positioning Form 3514 Specifications (Side 2)

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Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-8	Form area	6	–	80	Conventional form, size/style
9-58	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
9	Line 12. Child 1 a. Street Address (number and street and apt. no/ste. No.)	16	35	50	Alphanumeric. Embedded spaces, No punctuation, no symbols other than "/" or "-."
10-11	Form area	6	–	80	Conventional form, size/style
12	Line 12. Child 1 b. City	16	17	32	Alphanumeric, Embedded spaces
12	Line 12 Child 1 c. State	37	2	38	Alpha If foreign address, leave State field blank.
12	Line 12. Child 1 d. ZIP code	43	10	52	Numeric, "-". If foreign address, leave Zip Code field blank.
13-14	Form area	6	–	80	Conventional form, size/style
15	Line 12. Child 2 a. Street Address (number and street and apt. no/ste. No.)	16	35	50	Alphanumeric. Embedded spaces, No punctuation, no symbols other than "/" or "-"
16-17	Form area	6	–	80	Conventional form, size/style
18	Line 12. Child 2 b. City	16	17	32	Alphanumeric, Embedded spaces
18	Line 12 Child 2 c. State	37	2	38	Alpha If foreign address, leave State field blank
18	Line 12. Child 2 d. ZIP code	43	10	52	Numeric, "-". If foreign address, leave Zip Code field blank
19-20	Form area	6	–	80	Conventional form, size/style
21	Line 12. Child 3 a. Street Address (number and street and apt. no/ste. No.)	16	35	50	Alphanumeric. Embedded spaces, No punctuation, no symbols other than "/" or "-"
22-23	Form area	6	–	80	Conventional form, size/style
24	Line 12. Child 3 b. City	16	17	32	Alphanumeric, Embedded spaces
24	Line 12 Child 3 c. State	37	2	38	Alpha If foreign address, leave State field blank
24	Line 12. Child 3 d. ZIP code	43	10	52	Numeric, "-". If foreign address, leave Zip Code field blank
25-27	Form area	6	–	80	Conventional form, size/style
28	Line 13. Wages, salaries, tips and other employee compensation, subject to California Withholding.	65	12	76	Numeric
29	Blank line	–	–	–	–
30	Line 14. IHSS Payments	65	12	76	Numeric
31	Blank line	–	–	–	–

GUIDELINES FOR ABSOLUTE POSITIONING FORM 3514

Absolute Positioning Form 3514 Specifications (Side 2)

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	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
	Line 15. Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan	65	12	76	Numeric
32					
33	Blank line	–	–	–	–
	Line 16. Subtract line 14 and line 15 from line 13	65	12	76	Numeric
34					
35	Blank line	–	–	–	–
36	Line 17. Nontaxable combat pay	65	12	76	Numeric
37	Blank line	–	–	–	–
38	Line 18. Business income or (loss).	65	12	76	Numeric
39	Blank line	–	–	–	–
40	Line 18. a. Business name	29	35	63	Alphanumeric, Embedded spaces, "-", "/", "&", No other symbols or punctuation
41-42	Form area	6	–	80	Conventional form, size/style
43	Line 18. b. Business address	29	35	63	Alphanumeric, Embedded spaces, "-", "/", No other symbols or punctuation
44-45	Form area	6	–	80	Conventional form, size/style
46	Line 18. b. City	29	17	45	Alphanumeric, Embedded spaces
46	Line 18. b. State	50	2	51	Alpha. If foreign address, leave State field blank.
46	Line 18. b. ZIP Code	56	10	65	Numeric, "-". If foreign address, leave ZIP Code field blank.
47	Blank line	–	–	–	–
48	Line 18. c. Business license number	29	18	46	Alphanumeric
49	Blank line	–	–	–	–
50	Line 18. d. SEIN	29	8	36	Numeric
51	Blank line	–	–	–	–
52	Line 18. e. Business code	29	6	34	Alphanumeric
53	Blank line	–	–	–	–
54	Line 19. California Earned Income	65	12	76	Numeric
55-57	Form area	6	–	80	Conventional form, size/style
58	Line 20. California EITC.	65	12	76	Numeric
59-61	Blank lines	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 3514	–	–	–	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, "8462234"

Absolute Positioning Form 3514 Specifications (Side 3)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 12-point font, not bold, for taxpayer data (print lines 7–60) and CTP ID, Doc ID and Paper Return Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in FieldDescription column.
	NUMERIC	=	0-9	
	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	Anchor mark	59	2	60	Anchor mark, Conventional form size/style
5-8	Form area	6	-	80	Conventional form, size/style
9-57	Form area with absolute position data fields	-	-	-	Conventional form size/style with absolute position data fields
9	Line 21. CA Exemption Credit Percentage from Form 540NR, Line 38.	53	6	58	Period, "N.NNNN"
10	Form area	6	-	80	Conventional form, size/style
11	Line 22. Nonresident or Part-Year Resident EITC.	65	12	76	Numeric
12-15	Form area	6	-	80	Conventional form, size/style
16	Line 23. California Earned Income.	65	12	76	Numeric
17	Blank line	-	-	-	-
18	Line 23. a.	53	12	64	Total wages, salaries, tips, and other employee compensation
19	Blank line	-	-	-	-
20	Line 23. b. If your total federal net loss exceeds \$32,499.	53	1	53	Upper X=marked check box Blank=unmarked check box
21-27	Form area	6	-	80	Conventional form, size/style
28	Line 25. Excess Earned Income over threshold.	65	12	76	Numeric
29	Blank line	-	-	-	-
30	Line. 26. Divide line 25 by 100.	75	5	79	Numeric "NN.NN"
31	Form area	6	-	80	Conventional form, size/style
32	Line 27. Reduction amount.	73	7	79	Numeric "NNNN.NN"
33-37	Form area	6	-	80	Conventional form, size/style
38	Line 28. Young Child Tax Credit	65	12	76	Numeric
39-41	Form area	6	-	80	Conventional form, size/style
42	Line 29. CA Exemption Credit Percentage from Form 540NR, line 38.	53	6	58	Numeric "N.NNNN"
43	Form area	6	-	80	Conventional form, size/style
44	Line 30. Nonresident or Part-year Resident YCTC	65	12	76	Numeric
45-49	Form area	6	-	80	Conventional form, size/style
50	Line 31. a. Primary Taxpayer: My name is the first name listed on this return	53	1	53	Upper X=marked check box Blank=unmarked check box
51	Blank Line	-	-	-	-
52	Line 31. b. Spouse/RDP: My name is listed as the spouse/RDP on this joint return	53	1	53	Upper X=marked check box Blank=unmarked check box
53-54	Form area 6	-	80	-	Conventional form, size/style
55	Line 32. a. Primary Taxpayer. First Name	37	19	55	Alpha
55	Line 32. a. Spouse/RDP. First Name	61	19	79	Alpha
56	Blank Line	-	-	-	-

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	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
57	Line 31. b. Primary Taxpayer. Last Name	37	19	55	Alpha
57	Line 31. b. Spouse/RDP. Last Name	61	19	79	Alpha
58-61	Blank lines	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 3514	–	–	–	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, "8463234"

Advance Draft
as of 12/12/23

Absolute Positioning Form 3514 Specifications (Side 4)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 12-point font, not bold, for taxpayer data (print lines 7–60) and CTP ID, Doc ID and Paper Return Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in FieldDescription column.
	NUMERIC	=	0-9	
	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	Anchor mark	59	2	60	Anchor mark, Conventional form size/style
5-11	Form area	6	-	80	Conventional form, size/style
12-59	Form area with absolute position data fields	-	-	-	Conventional form size/style with absolute position data fields
12	Line 33. a. Primary Taxpayer. Eligibility for the FYTC	53	1	53	Upper X=marked check box Blank=unmarked check box
13-17	Form area	6	-	80	Conventional form, size/style
18	Line 33. b. Spouse/RDP. Eligibility for the FYTC	53	1	53	Upper X=marked check box Blank=unmarked check box
19-22	Form area	6	-	80	Conventional form, size/style
23	Line 34. California Earned Income	65	12	76	Numeric
24	Blank Line	-	-	-	-
25	Line 35. Available Foster Youth Tax Credit	65	12	76	Numeric
26-35	Form area	6	-	80	Conventional form, size/style
36	Line 36. Excess Earned Income	65	12	76	Numeric
37	Blank Line	-	-	-	-
38	Line 37. Divide line 36 by 100	75	5	79	Numeric "NN.NN"
39	Blank Line	-	-	-	-
40	Line 38. Reduction amount	73	7	79	Numeric "NNNN.NN"
41-52	Form area	6	-	80	Conventional form, size/style
53	Line 39. Foster Youth Tax Credit	65	12	76	Numeric
54-56	Form area	6	-	80	Conventional form, size/style
57	Line 40. CA Exemption Credit Percentage	53	6	58	Numeric "N.NNNN"
58	Blank Line	-	-	-	-
59	Line 41. Nonresident or Part-Year Resident FYTC	65	12	76	Numeric
60-61	Blank lines	-	-	-	-
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 3514	-	-	-	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, "8464234"

