Absolute Positioning Form 540 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), 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 Field Description 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	15	42	56	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	42	56	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 for 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	"23"
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 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., 08-01-2023), or blank
10	ARRP Area	78	3	80	Conventional form size/style

Advanced Draft as of 12/05/23

Absolute Positioning Form 540 Specifications (Side 1)

Definitions				
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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
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, **must** Enter Date of Death, otherwise, leave blank	65	10	74	Numeric, "–", mm-dd-yyyy (e.g., 08-01-2023), 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, "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, 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, or blank
13	ARRP Area	78	3	80	Conventional form size/style
13	ARRP Area (continued) RP Codes:	79	2	80	Alpha only, Courier New 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, "–", 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 New 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

Advanced Draft as of 12/05/23

Absolute Positioning Form 540 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), 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 Field Description 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
16	Taxpayer's Date of Birth	6	10	15	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., Marriage/RDP in the current tax year changes spouse's/RDP's maiden name)
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)
17-30	Blank lines	–	–	–	–
31-60	Form area with absolute position data fields	6	–	80	Conventional form size/style with absolute position data fields
31	Form area	6	–	80	Conventional form, size/style
32	County at time of filing	11	28	38	Alpha
33	Address above is the same as your principal/ physical residence address at the time of filing	71	1	71	Upper X = marked check box Blank = unmarked check box
34-36	Form area	6	–	80	
37	Street Address	11	48	58	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or "–"
37	Apt. no/ste. no	62	9	70	Alphanumeric, no symbols
38-39	Blank lines	–	–	–	
40	City	11	48	58	Alphanumeric, Embedded spaces
40	State	62	2	63	Alpha
40	Zip Code	67	10	76	Numeric, "–"
41	Blank Line	–	–	–	
42-43	Form area	6	–	80	
44	Line 1. Single	12	1	12	Upper X = marked check box Blank = unmarked check box
44	Line 4. Head of household	36	1	36	Upper X = marked check box Blank = unmarked check box
45	Blank line	–	–	–	–
46	Line 2. Married/RDP filing jointly	12	1	12	Upper X = marked check box Blank = unmarked check box
46	Line 5. Qualifying surviving spouse/RDP	36	1	36	Upper X = marked check box Blank = unmarked check box
47-49	Form area	6	–	80	Conventional form, size/style
50	Line 3. Married/RDP filing separately	12	1	12	Upper X = marked check box Blank = unmarked check box
51	Blank line	–	–	–	–
52	Line 6. someone can claim you (or your spouse/RDP) as a dependent	66	1	66	Upper X = marked check box Blank = unmarked check box
53-55	Form area	6	–	80	Conventional form, size/style
56	Line 7. Personal Exemption Count	54	1	54	"0", "1", "2"
56	Line 7. Personal Exemption Amount	65	15	79	Numeric
57	Form area	6	–	80	Conventional form, size/style

Advanced Draft as of 12/05/23

Absolute Positioning Form 540 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), 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 Field Description 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
58	Line 8. Blind Exemption Count	54	1	54	“0”, “1”, “2”
58	Line 8. Blind Exemption Amount	65	15	79	Numeric
59	Form area	6	–	80	Conventional form, size/style
60	Line 9. Senior Exemption Count	54	1	54	“0”, “1”, “2”
60	Line 9. Senior Exemption Amount	65	15	79	Numeric
61-62	Blank lines	–	–	–	
62-63	Bottom Registration Mark, Anchor Mark, and conventional 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, “3101234”
63	Paper Return Survey	53	1	53	Print Reason Codes, Numeric “1”= I believe there is an extra cost to e-file “2”= I believe e-filing is not secure “3”= I do not want 3rd party software to have my data “4”= I do not want Franchise Tax Board to have my data “5”= My Federal e-file return was rejected “6”= I have no Internet connection Or blank

Advanced Draft as of 12/05/23

Absolute Positioning Form 540 Specifications (Side 2)

Definitions				
	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description 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	Line 10. Dependent 1 First Name **If entry made in this field, there must be entries in "Dependent 1 Last Name" field, "Dependent 1 Relationship" field, and "Dependent 1 SSN" field.Otherwise, all four fields must be blank.**	20	11	30	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Dependent 1 Last Name" field at print line 54, "Dependent 1 SSN" field at print line 56, "Dependent 1 Relationship" field at print line 58. Otherwise, all four fields must be blank.
9	Line 10. Dependent 2 First Name **If entry made in this field, there must be entries in "Dependent 2 Last Name" field, "Dependent 2 Relationship" field, and "Dependent 2 SSN" 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 "Dependent 2 Last Name" field at print line 54, "Dependent 2 SSN" field at print line 56, "Dependent 2 Relationship" field at print line 58. Otherwise, all four fields must be blank.
9	Line 10. Dependent 3 First Name **If entry made in this field, there must be entries in "Dependent 3 Last Name" field, "Dependent 3 Relationship" field, and "Dependent 3 SSN" field. Otherwise, all four fields must be blank.**	62	11	72	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Dependent 3 Last Name" field at print line 54, "Dependent 3 SSN" field at print line 56, "Dependent 3 Relationship" field at print line 58. **Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)**
10	Blank line	–	–	–	–
11	Line 10. Dependent 1 Last Name **If entry made in this field, there must be entries in "Dependent 1 First Name" field, "Dependent 1 Relationship" field and "Dependent 1 SSN" field. Otherwise, all four fields must be blank.**	20	17	36	Alpha. If entry made in this field, there must be entries in "Dependent 1 First Name" field at print line 52, "Dependent 1 SSN" at print line 56, and "Dependent 1 Relationship" field at print line 58. **Otherwise, all four fields must be blank.**
11	Line 10. Dependent 2 Last Name **If entry made in this field, there must be entries in "Dependent 1 First Name" field, "Dependent 1 Relationship" field and "Dependent 1 SSN" field. Otherwise, all four fields must be blank.**	41	17	57	Alpha. If entry made in this field, there must be entries in "Dependent 2 First Name" field at print line 52, "Dependent 2 SSN" at print line 56, and "Dependent 2 Relationship" field at print line 58. **Otherwise, all four fields must be blank.**
11	Line 10. Dependent 3 Last Name **If entry made in this field, there must be entries in "Dependent 1 First Name" field, "Dependent 1 Relationship" field and "Dependent 1 SSN" field. Otherwise, all four fields must be blank.**	62	17	78	Alpha. If entry made in this field, there must be entries in "Dependent 3 First Name" field at print line 52, "Dependent 3 SSN" at print line 56, and "Dependent 3 Relationship" field at print line 58. **Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)**
12	Blank line	–	–	–	–
13	Line 10. Dependent 1 SSN **If entry made in this field, there must be entries in "Dependent 1 First Name" field, "Dependent 1 Last Name" field and "Dependent 1 Relationship" field. Otherwise, all four fields must be blank**	20	9	28	Numeric. If entry made in this field, there must be entries in "Dependent 1 First Name" field at print line 52, "Dependent 1 Last Name" field at print line 54 and "Dependent 1 Relationship" field at print line 58. **Otherwise, all four fields must be blank.**

Advanced Draft as of 12/05/23

Absolute Positioning Form 540 Specifications (Side 2)

Definitions				
	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description 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
13	Line 10. Dependent 2 SSN **If entry made in this field, there must be entries in "Dependent 2 First Name" field, "Dependent 2 Last Name" field and "Dependent 2 Relationship" field. Otherwise, all four fields must be blank.**	41	9	49	Numeric. If entry made in this field, there must be entries in "Dependent 2 First Name" field at print line 52, "Dependent 2 Last Name" field at print line 54 and "Dependent 2 Relationship" field at print line 58. **Otherwise, all four fields must be blank.**
13	Line 10. Dependent 3 SSN **If entry made in this field, there must be entries in "Dependent 3 First Name" field, "Dependent 3 Last Name" field and "Dependent 3 Relationship" field. Otherwise, all four fields must be blank.**	62	9	70	Numeric. If entry made in this field, there must be entries in "Dependent 3 First Name" field at print line 52, "Dependent 3 Last Name" field at print line 54 and "Dependent 3 Relationship" field at print line 58. **Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)**
14	Blank line	–	–	–	–
15	Line 10. Dependent 1 Relationship **If entry made in this field, there must be entries in "Dependent 1 First Name" field, "Dependent 1 Last Name" field and "Dependent 1 SSN" field. Otherwise, all four fields must be blank.**	20	12	31	Alpha. If entry made in this field, there must be entries in "Dependent 1 First Name" field at print line 52, "Dependent 1 Last Name" field at print line 54, and "Dependent 1 SSN" field at print line 56. **Otherwise, all four fields must be blank.**
15	Line 10. Dependent 2 Relationship **If entry made in this field, there must be entries in "Dependent 2 First Name" field, "Dependent 2 Last Name" field and "Dependent 2 SSN" field. Otherwise, all four fields must be blank.**	41	12	52	Alpha. If entry made in this field, there must be entries in "Dependent 2 First Name" field at print line 52, "Dependent 2 Last Name" field at print line 54, and "Dependent 2 SSN" field at print line 56. **Otherwise, all four fields must be blank.**
15	Line 10. Dependent 3 Relationship **If entry made in this field, there must be entries in "Dependent 3 First Name" field, "Dependent 3 Last Name" field and "Dependent 3 SSN" field. Otherwise, all four fields must be blank.**	62	12	73	Alpha. If entry made in this field, there must be entries in "Dependent 3 First Name" field at print line 52, "Dependent 3 Last Name" field at print line 54, and "Dependent 3 SSN" field at print line 56. **Otherwise, all four fields must be blank. (Exception: If more than three dependents, print "SEE ATTACHED".**
16	Blank line		–	–	–
17	Line 10. Dependent Exemption Count	51	2	52	Numeric, For Example "1", "2", "3".. "99"
17	Line 10. Dependent Exemption Amount	64	15	78	Numeric
18	Blank lines	–	–	–	–
19	Line 11. Exemption amount	64	15	78	Numeric
20-21	Blank lines	–	–	–	–
22	Line 12. State wages	40	15	54	Numeric
23	Blank line	–	–	–	–
24	Line 13. Federal AGI	62	15	76	Numeric
25	Blank line	–	–	–	–
26	Line 14. CA Adjustments – subtractions	62	15	76	Numeric
27-29	Form area	6	–	80	–

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Absolute Positioning Form 540 Specifications (Side 2)

Definitions				
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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
30	Line 16. CA Adjustments – additions	62	15	76	Numeric
31	Blank line	–	–	–	–
32	Line 17. California adjusted gross income	62	15	76	Numeric
33-37	Form area	6	–	80	Conventional form, size/style
38	Line 18. Standard/Itemized Deductions	62	15	76	Numeric
39	Blank line	–	–	–	–
40	Line 19. Total taxable income “Write in”	51	5	55	Alpha
40	Line 19. Total taxable income	62	15	76	Numeric
41-44	Form area	6	–	80	Conventional form, size/style
45	Line 31. Tax from FTB 3800 Check Box	27	1	27	Upper X = marked check box Blank = unmarked check box
45	Line 31. Tax from FTB 3803 Check Box	39	1	39	Upper X = marked check box Blank = unmarked check box
45	Line 31. Tax	62	15	76	Numeric
46	Blank line	–	–	–	–
47	Line 32. Exemption Credits	62	15	76	Numeric
48	Blank line	–	–	–	–
49	Line 33. Subtract line 32 from line 31	62	15	76	Numeric
50	Blank line	–	–	–	–
51	Line 34. Tax from Sch G-1 Check Box	35	1	35	Upper X = marked check box Blank = unmarked check box
51	Line 34. Tax from FTB 5870A Check Box	47	1	47	Upper X = marked check box Blank = unmarked check box
51	Line 34. Tax	62	15	76	Numeric
52	Blank line	–	–	–	–
53	Line 35. Add line 33 and line 34	62	15	76	Numeric
54-55	Blank line	–	–	–	–
56	Line 40. Nonrefundable Child and Dependent Care Expenses Credit	62	15	76	Numeric
57	Blank line	–	–	–	–
58	Line 43. Code	44	3	46	Numeric
58	Line 43. Amount	62	15	76	Numeric
59	Blank line	–	–	–	–
60	Line 44. Code	44	3	46	Numeric
60	Line 44. Amount	62	15	76	Numeric
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 540	–	–	–	End of bottom registration mark, anchor mark, and conventional form size/style

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Absolute Positioning Form 540 Specifications (Side 2)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description 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
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc ID (mandatory)	40	7	46	Numeric, “3102234”
63	Paper Return Survey	53	1	53	Print Reason Codes, Numeric “1”= I believe there is an extra cost to e-file “2”= I believe e-filing is not secure “3”= I do not want 3rd party software to have my data “4”= I do not want Franchise Tax Board to have my data “5”= My Federal e-file return was rejected “6”= I have no Internet connection Or blank

Advanced Draft as of 12/05/23

Absolute Positioning Form 540 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), 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 Field Description 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
5-6	Form area	6	–	80	Conventional form, size/style
7-60	Form area with exact position data fields	–	–	–	Conventional form size/style with exact position data fields
7	Line 45. Claim more than two credits	62	15	76	Numeric
8	Blank line	–	–	–	–
9	Line 46. Nonrefundable renter's credit	62	15	76	Numeric
10	Blank line	–	–	–	–
11	Line 47. Add line 40 through line 46	62	15	76	Numeric
12	Blank line	–	–	–	–
13	Line 48. Subtract line 47 from line 35	62	15	76	Numeric
14-15	Blank line	–	–	–	–
16	Line 61. Alternative minimum tax	62	15	76	Numeric
17	Blank line	–	–	–	–
18	Line 62. Mental Health Services Tax	62	15	76	Numeric
19	Blank line	–	–	–	–
20	Line 63. Other taxes and ~~credits~~ "write in"	36	20	55	Alphanumeric
20	Line 63. Other taxes and credit recapture	62	15	76	Numeric
21	Blank line	–	–	–	–
22	Line 64. Add line 48, line 61, line 62, and line 63.	62	15	76	Numeric
23-24	Blank lines	–	–	–	–
25	Line 71. California income tax withheld	62	15	76	Numeric
26	Blank line		–	–	–
27	Line 72. CA estimated tax and other payments	62	15	76	Numeric
28	Blank line	–	–	–	–
29	Line 73. Withholding (Form 592-B and/or 593)	62	15	76	Numeric
30	Blank line	–	–	–	–
31	Line 74. Excess SDI (or VPDI) withheld	62	15	76	Numeric
32	Blank line	–	–	–	–
33	Line 75. Earned Income Tax Credit	62	15	76	Numeric
34	Blank line	–	–	–	–
35	Line 76. Young Child Tax Credit	62	15	76	Numeric
36	Blank line	–	–	–	–
37	Line 77. Foster Youth Tax Credit	62	15	76	Numeric
38	Blank line	–	–	–	–
39	Line 78. Add line 71 through line 77 "Write in"	48	8	55	Alphanumeric
39	Line 78. Add line 71 through line 77	62	15	76	Numeric

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Absolute Positioning Form 540 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), 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 Field Description 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
40-41	Blank line	–	–	–	–
42	Line 91. Use Tax	53	15	67	Numeric
43	Blank line	–	–	–	–
44	Line 91. No use tax is owed	27	1	27	Upper X = marked check box Blank = unmarked check box
44	Line 91. You paid your use tax obligation directly to CDTFA	44	1	44	Upper X = marked check box Blank = unmarked check box
45-46	Form area	6	–	80	Conventional form, size/style
47	Line 92. Full-year health care coverage	60	1	60	Upper X = marked check box Blank = unmarked check box
48	Blank line	–	–	–	–
49	Line 92. Individual Shared Responsibility (ISR) Penalty	53	15	67	Numeric
50-51	Blank lines	–	–	–	–
52	Line 93. Payments balance	62	15	76	Numeric
53	Blank Line	–	–	–	–
54	Line 94. Use Tax balance	62	15	76	Numeric
55	Blank line	–	–	–	–
56	Line 95. Payments after Individual Shared Responsibility Penalty	62	15	76	Numeric
57	Blank line	–	–	–	–
58	Line 96. Individual Shared Responsibility Penalty Balance	62	15	76	Numeric
59	Blank line	–	–	–	–
60	Line 97. Overpaid tax	62	15	76	Upper X = marked check box Blank = unmarked check box
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional 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, “3103234”
63	Paper Return Survey	53	1	53	Print Reason Codes, Numeric “1”= I believe there is an extra cost to e-file “2”= I believe e-filing is not secure “3”= I do not want 3rd party software to have my data “4”= I do not want Franchise Tax Board to have my data “5”= My Federal e-file return was rejected “6”= I have no Internet connection Or blank

Advanced Draft as of 12/05/23

Absolute Positioning Form 540 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), 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 Field Description 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
5-6	Form area	6	–	80	Conventional form size/style
7-60	Form area with exact position data fields	–	–	–	Conventional form size/style with exact position data fields
7	Line 98. Amount of line 97 you want applied to your 2023 estimated tax	62	15	76	Numeric
8	Blank line	–	–	–	–
9	Line 99. Overpaid tax available this year.	62	15	76	Numeric
10	Blank line	–	–	–	–
11	Line 100. Tax due	62	15	76	Numeric
12-13	Blank line	–	–	–	–
14	Code 400. California Seniors Special Fund.	62	15	76	Numeric
15	Blank line	–	–	–	–
16	Code 401. Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	62	15	76	Numeric
17	Blank line	–	–	–	–
18	Code 403. Rare and Endanger Species Preservation Voluntary Tax Contribution Program	62	15	76	Numeric
19	Blank line	–	–	–	–
20	Code 405. California Breast Cancer Research Voluntary Tax Contribution Fund	62	15	76	Numeric
21	Blank line	–	–	–	–
22	Code 406. California Firefighter's Memorial Voluntary Tax Contribution Fund	62	15	76	Numeric
23	Blank line	–	–	–	–
24	Code 407. Emergency Food for Families Voluntary Tax Contribution Fund	62	15	76	Numeric
25	Blank line	–	–	–	–
26	Code 408. California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	62	15	76	Numeric
27	Blank line	–	–	–	–
28	Code 410. California Sea Otter Voluntary Tax Contribution Fund	62	15	76	Numeric
29	Blank line	–	–	–	–
30	Code 413. California Cancer Research Voluntary Tax Contribution Fund	62	15	76	Numeric
31	Blank line	–	–	–	–
32	Code 422. School Supplies for Homeless Children Voluntary Tax Contribution Fund	62	15	76	Numeric
33	Blank line	–	–	–	–
34	Code 423. State Parks Protection Fund/Parks Pass Purchase	62	15	76	Numeric
35	Blank line	–	–	–	–

Advanced Draft as of 12/05/23

Absolute Positioning Form 540 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), 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 Field Description 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
36	Code 424. Protect Our Coast and Oceans Voluntary Tax Contribution Fund	62	15	76	Numeric
37	Blank line	–	–	–	–
38	Code 425. Keep Arts in Schools Voluntary Tax Contribution Fund	62	15	76	Numeric
39	Blank line	–	–	–	–
40	Code 438. California Senior Citizen Advocacy Voluntary Tax Contribution Fund	62	15	76	Numeric
41	Blank line	–	–	–	–
42	Code 439. Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	62	15	76	Numeric
43	Blank line	–	–	–	–
44	Code 440. Rape Kit Backlog Voluntary Tax Contribution Fund	62	15	76	Numeric
45	Blank line	–	–	–	–
46	Code 444. Suicide Prevention Voluntary Tax Contribution Fund	62	15	76	Numeric
47	Blank line	–	–	–	–
48	Code 445. Mental Health Crisis Prevention Voluntary Tax Contribution Fund	62	15	76	Numeric
49	Blank lines		–	–	–
50	Line 110. total contribution	62	15	76	Numeric
51-61	Blank lines	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional 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, “3104234”
63	Paper Return Survey	53	1	53	Print Reason Codes, Numeric “1”= I believe there is an extra cost to e-file “2”= I believe e-filing is not secure “3”= I do not want 3rd party software to have my data “4”= I do not want Franchise Tax Board to have my data “5”= My Federal e-file return was rejected “6”= I have no Internet connection Or blank

Advanced Draft as of 12/05/23

Absolute Positioning Form 540 Specifications (Side 5)

Definitions				
	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description 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
5-7	Form area	6	–	80	Conventional form size/style
8	Line 111. Amount you owe	62	15	76	Numeric
9-13	Form area	6	–	80	Conventional form size/style
~~12-60~~	Form area with exact position data fields	–	–	–	Conventional form size/style with exact position data fields
14	Line 113. FTB 5805 Check Box	21	1	21	Upper X = marked check box Blank = unmarked check box
14	Line 113. FTB 5805F Check Box	36	1	36	Upper X = marked check box Blank = unmarked check box
14	Line 113. Underpayment of Estimated Tax	62	15	76	Numeric
15-19	Form area	6	–	80	Conventional form, size/style
20	Line 115. Refund or No Amount Due	62	15	76	Numeric
21-26	Form area	6	–	80	Conventional form, size/style
27	1Checking Check Box **If entry in this field, there must be entries in "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.**	23	1	23	Upper X = marked check box Blank = unmarked check box
28	1Routing Number **If entry in this field, there must be entries in "Account Number" Field and "Checking or Savings" Check Box. Otherwise, all three fields must be blank.**	12	9	20	Numeric. First two positions must be 01 through 12 or 21 through 32. If entry made in this field, there must be entries in the "DDR Account Number" Field at print line 29 and "Checking" Check box at print line 28 or "Savings" Check box at print line 30. **Otherwise, all four fields must be blank.**
28	1Account Number **If entry in this field, there must be entries in "Routing Number" Field and "Checking or Savings" Check Box. Otherwise, all three fields must be blank.**	32	17	48	Numeric; "–" If entry made in this field, there must be entries in the "Routing Number" Field at print line 29 and "Checking" Check box at print line 28 or "Savings" Check box at print line 30. **Otherwise, all four fields must be blank.**
28	Line 116. 1Direct Deposit Amount	62	15	76	Numeric
29	1Savings Check Box	23	1	23	Upper X = marked check box Blank = unmarked check box
30-32	Blank lines	–	–	–	–
33	2Checking Check Box **If entry in this field, there must be entries in "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.**	23	1	23	Upper X = marked check box Blank = unmarked check box
34	2Routing Number **If entry in this field, there must be entries in "Account Number" Field and "Checking or Savings" Check Box. Otherwise, all three fields must be blank.**	12	9	20	Numeric. First two positions must be 01 through 12 or 21 through 32. If entry made in this field, there must be entries in the "DDR Account Number" Field at print line 35 and "Checking" Check box at print line 34 or "Savings" Check box at print line 36. **Otherwise, all four fields must be blank.**

Advanced Draft as of 12/05/23

Absolute Positioning Form 540 Specifications (Side 5)

Definitions				
	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description 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
34	2Account Number **If entry in this field, there must be entries in "Routing Number" Field and "Checking or Savings" Check Box. Otherwise, all three fields must be blank.**	32	17	48	Numeric; "-" If entry made in this field, there must be entries in the "Routing Number" Field at print line 35 and "Checking" Check box at print line 34 or "Savings" Check box at print line 36. **Otherwise, all four fields must be blank.**
34	Line 117. 2Direct Deposit Amount	62	15	76	Numeric
35	2Savings Check Box	23	1	23	Upper X = marked check box Blank = unmarked check box
36-43	Form area	6	–	80	Conventional form, size/style
44	Yes – Want information on no-cost or low-cost health care coverage	71	1	71	Upper X = marked check box Blank = unmarked check box
44	No – Want information on no-cost or low-cost health care coverage	77	1	77	Upper X = marked check box Blank = unmarked check box
45-61	Form area	6	–	80	Conventional form, size/style
62-63	Bottom Registration Mark, Anchor Mark, and conventional 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, "3105234"
63	Paper Return Survey	53	1	53	Print Reason Codes, Numeric "1"= I believe there is an extra cost to e-file "2"= I believe e-filing is not secure "3"= I do not want 3rd party software to have my data "4"= I do not want Franchise Tax Board to have my data "5"= My Federal e-file return was rejected "6"= I have no Internet connection Or blank

Advanced Draft as of 12/05/22

Absolute Positioning Form 540 Specifications (Side 6)

Definitions				
	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier New 12-point font, not bold, for taxpayer data (print lines 7–60), 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 Field Description 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
~~5-61~~	Form area with exact position data fields	–	–	–	Conventional form size/style with exact position data fields
5-15	Form area	6	–	80	Conventional form size/style
16	Email address	15	49	63	Alphanumeric
16	Preferred phone number	66	14	79	Numeric, “-“
17-21	Form area	6	–	80	Conventional form size/style
22	PTIN	71	9	79	Numeric
23-24	Form area	6	–	80	Conventional form size/style
25	FEIN	71	9	79	Numeric
26	Blank line	–	–	–	–
27	Yes – Discuss Return Check Box	64	1	64	Upper X = marked check box Blank = unmarked check box
27	No – Discuss Return Check Box	71	1	71	Upper X = marked check box Blank = unmarked check box
28-61	Form area	6	–	80	Conventional form size/style
62-63	Bottom Registration mark, Anchor Mark, and conventional 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, “3106234”
63	Paper Return Survey	53	1	53	Print Reason Codes, Numeric “1”= I believe there is an extra cost to e-file “2”= I believe e-filing is not secure “3”= I do not want 3rd party software to have my data “4”= I do not want Franchise Tax Board to have my data “5”= My Federal e-file return was rejected “6”= I have no Internet connection Or blank

Advanced Draft as of 12/05/23

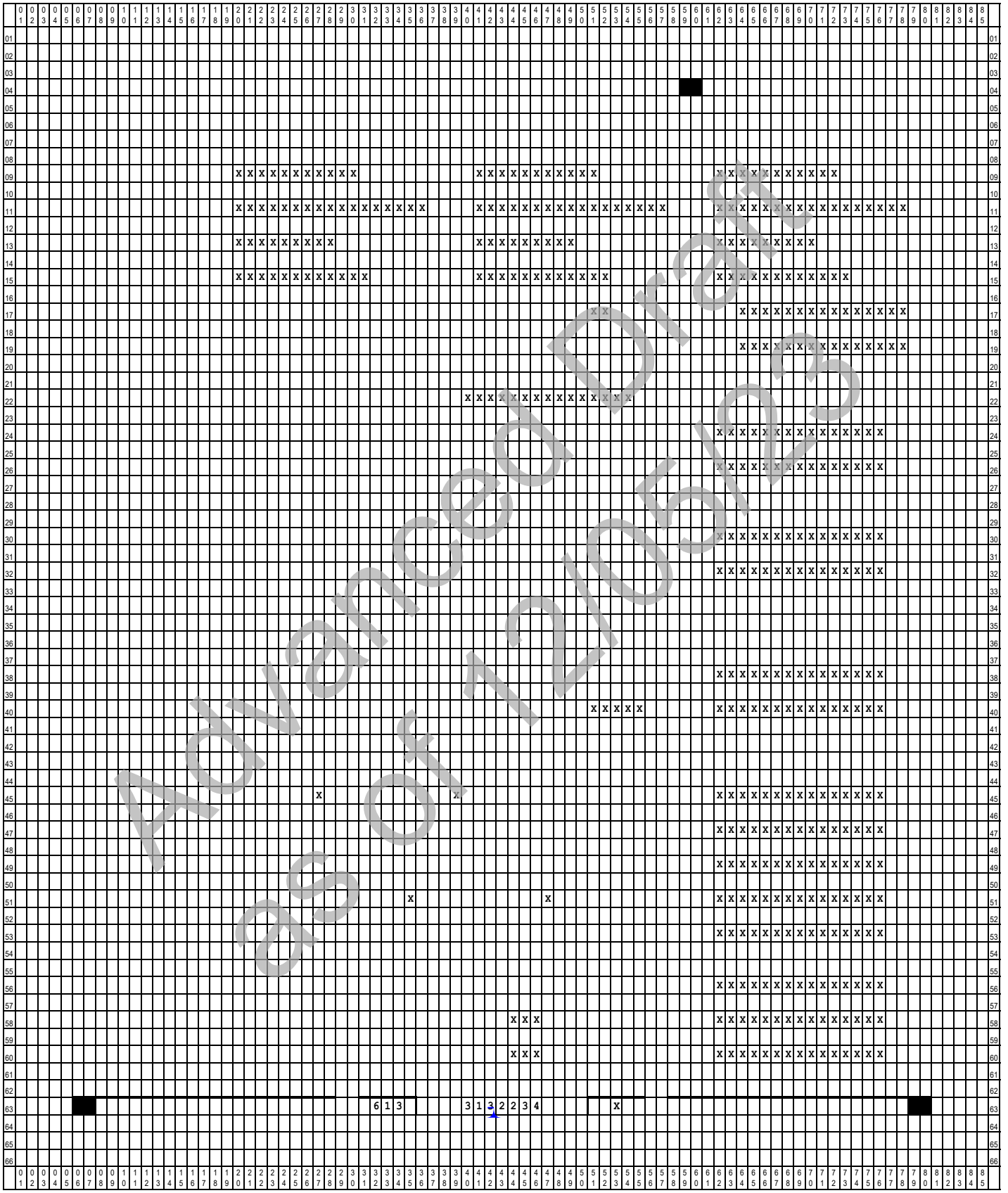
Absolute Positioning Form 540 Entity Area Record Layout (Side 1)

Note: Record Layout is Reduced

Advanced Draft as of 12/05/23

Absolute Positioning Form 540 Entity Area Record Layout (Side 2)

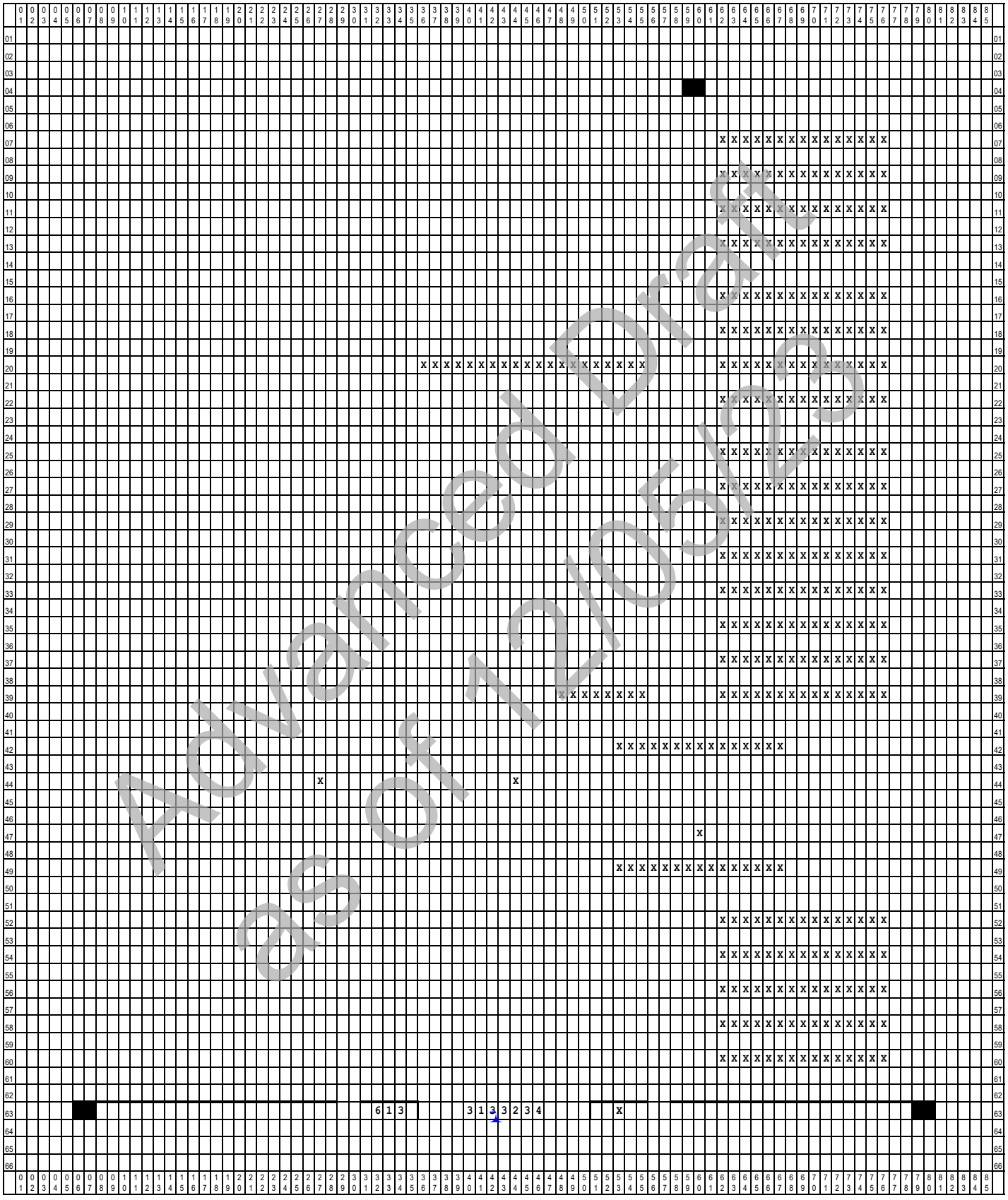
Note: Record Layout is Reduced



Advanced Draft as of 11/15/23

Absolute Positioning Form 540 Entity Area Record Layout (Side 3)

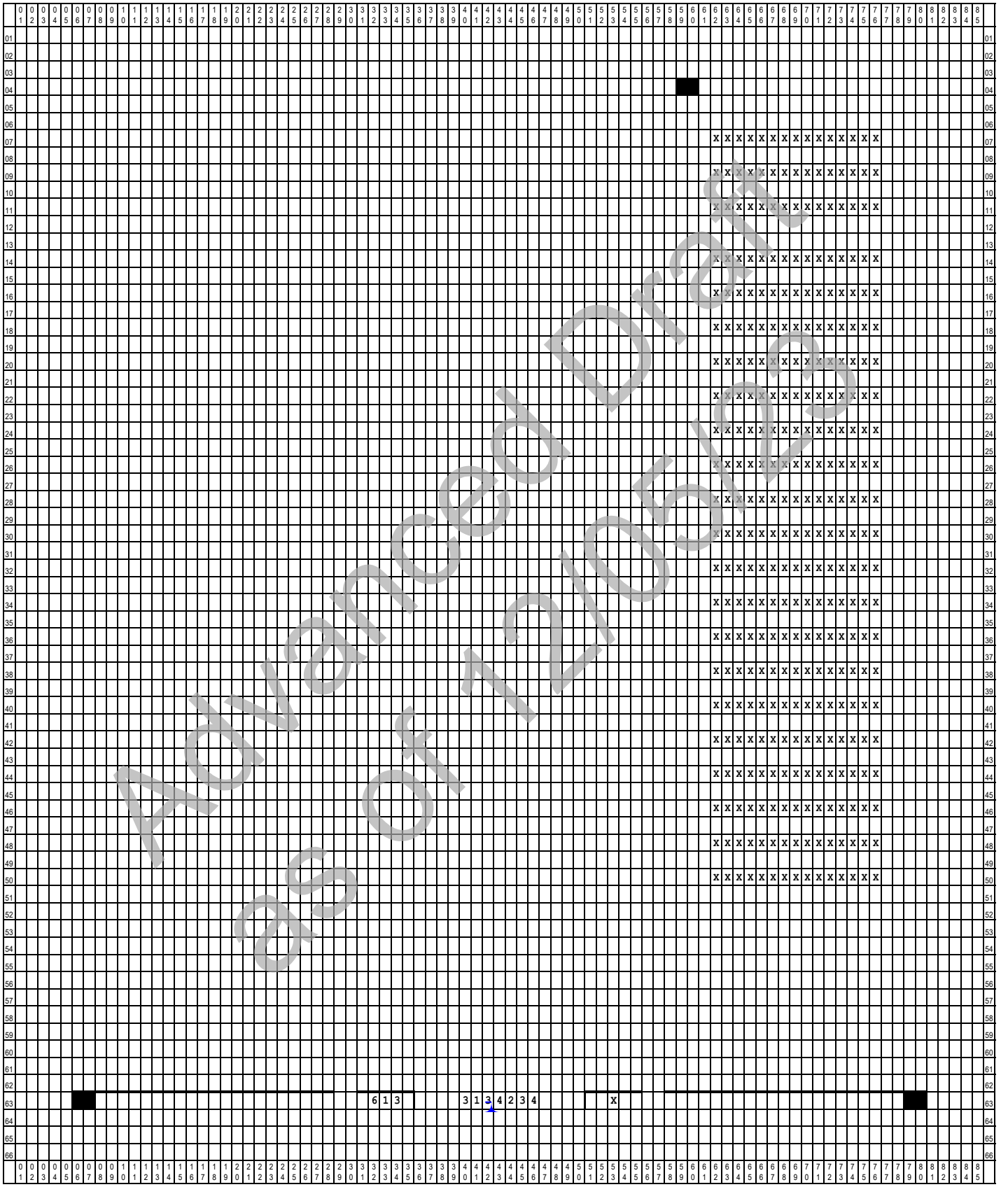
Note: Record Layout is Reduced



Advanced Draft as of 1/05/23

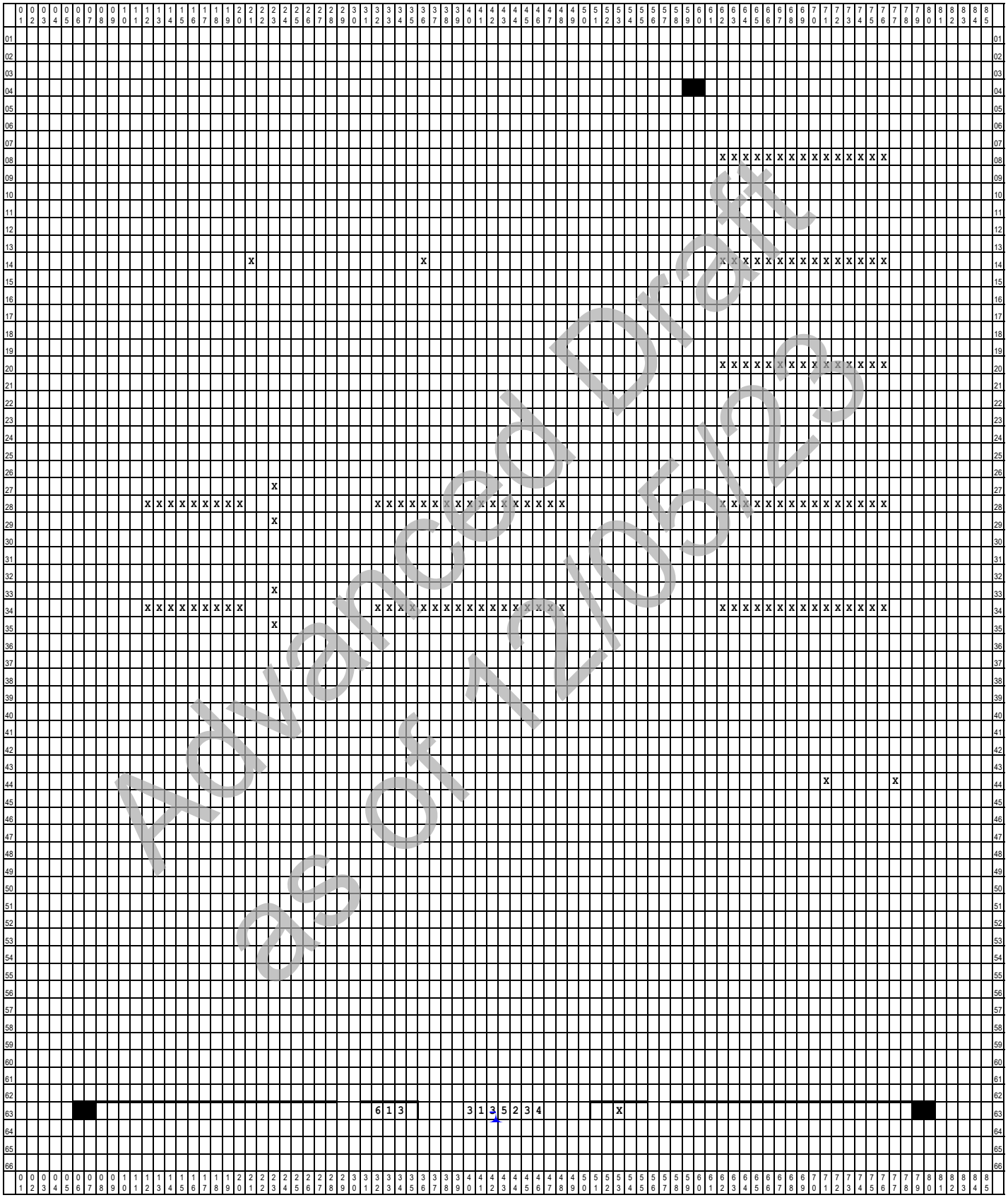
Absolute Positioning Form 540 Entity Area Record Layout (Side 4)

Note: Record Layout is Reduced



Advanced Draft as of 1/05/23

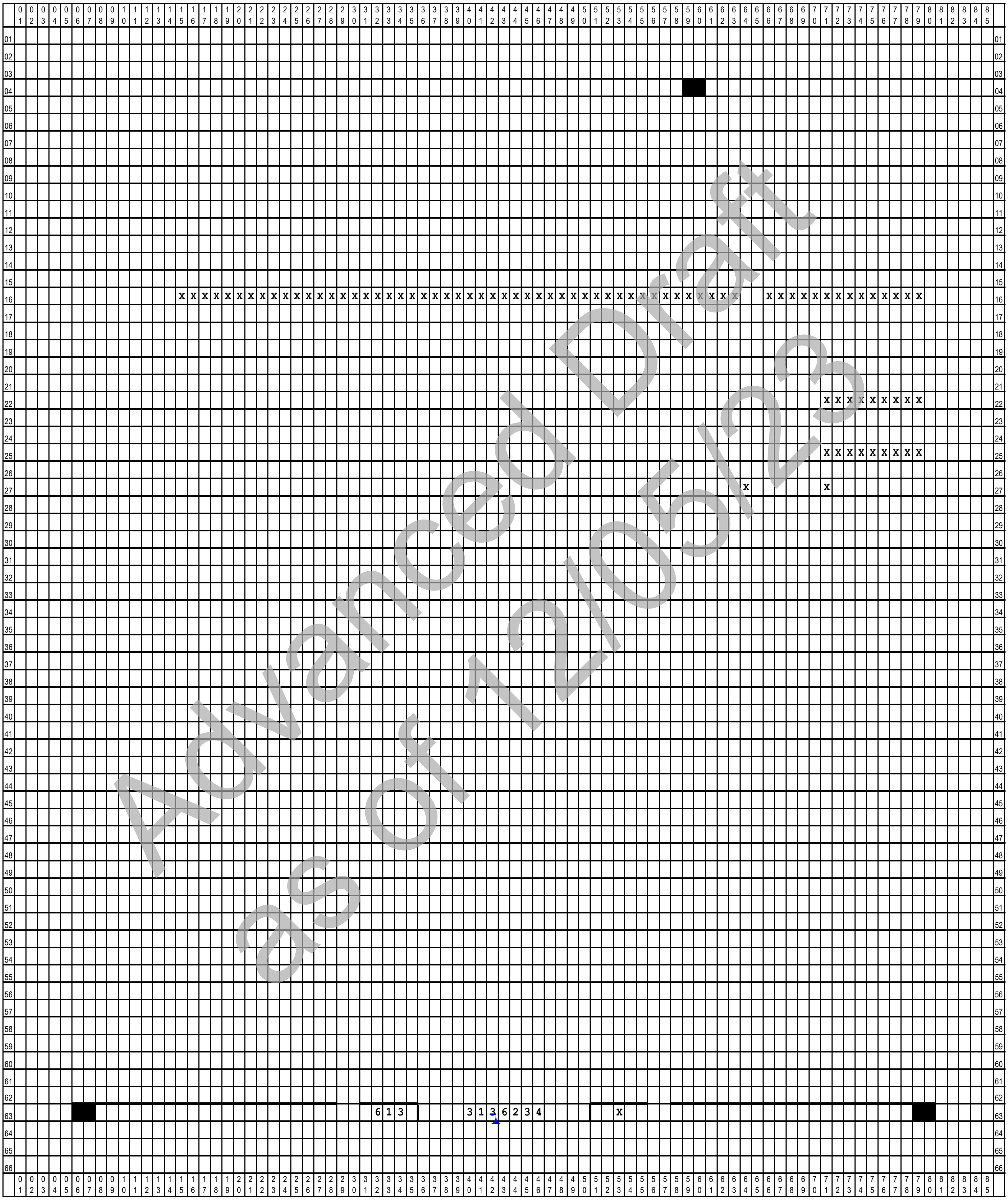
Absolute Positioning Form 540 Entity Area Record Layout (Side 5)
Note: Record Layout is Reduced



Advanced Draft as of 11/15/22

Absolute Positioning Form 540 Entity Area Record Layout (Side 6)

Note: Record Layout is Reduced



Advanced Draft as of 12/05/23