ALPHA

Definitions

Absolute Positioning Form Schedule CA (540) Specifications (Side 1)							
= =	A-Z (MUST BE ALL CAPS) 0-9	Use Courier New 12-point font, not bold, for taxpayer data (print lines 7–60) and CTP ID, Doc Id and Paper Return					

NUMERIC = 0-9 (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 Fiel

	ALPHANUMERIC = A-Z (MI	UST BE ALI	JST BE ALL CAPS), 0-9		Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in Field Description column.		
Print		Begin	Maximum	End			
Line	Identification	Print	Field	Print	Field		
Number 1-3	Identification Blank lines	Position -	<u>Length</u> –	Position –	<u>Description</u>		
4	"Taxable Year" and "Underline"	6	9	14	Conventional form size/style		
4	Title of Form	15	42	56	Conventional form size/style		
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style		
4	"Schedule" and "Underline"	69	12	80	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 "CA (540)" Area	70	10	79	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 "CA (540)" Area	70	10	79	Conventional form size/style		
6	Bold Line	6	-	80	Conventional form size/style		
7-8	Form area	6	_	80	Conventional form size/style		
9-59	Form area with absolute position data fields	_		_	Conventional form size/style with absolute		
0 00	Tomarca with absolute position data licido		7)		position data fields		
9	Taxpayer's Name	6	59	64	Alpha		
9	Taxpayer's SSN or ITIN	66	11	76	Numeric		
10-12	Form area	6	- ,	80	Conventional form size/style		
13	1aA. Total amount from federal form(s) w-2, box 1 – Federal Amounts	37	12	48	Numeric		
13	1aB. Total amount from federal form(s) w-2, box 1 – Subtractions	52	13	64	Numeric		
13	1aC. Total amount from federal form(s) w-2, box 1 – Additions	68	13	80	Numeric		
14	Form area	6	-	80	Conventional form size/style		
15	1bA. Household employee wages not reported on federal Form(s) W-2 – Federal Amounts	37	12	48	Numeric		
15	1bB. Household employee wages not reported on federal Form(s) W-2 – Subtractions	52	13	64	Numeric		
15	1bC. Household employee wages not reported on federal Form(s) W-2 – Additions	68	13	80	Numeric		
16	Form area	6	-	80	Conventional form size/style		
17	1cA. Tip income not reported on line 1a – Federal Amounts	37	12	48	Numeric		
17	1cB. Tip income not reported on line 1a – Subtractions	52	13	64	Numeric		
17	1cC. Tip income not reported on line 1a – Additions	68	13	80	Numeric		
18	Form area	6	_	80	Conventional form size/style		
19	1dA. Medicaid waiver payments not reported on federal Form(s) W-2. – Federal Amounts	37	12	48	Numeric		
19	1dB. Medicaid waiver payments not reported on federal Form(s) W-2. – Subtractions	52	13	64	Numeric		

Absolute Positioning Form Schedule CA (540) Specifications (Side 1)

	Absolute Positioning			o4u) specific	auuns (side 1)
Definitions	NUMERIC = 0-9		. CAPS), 0-9	(print lines Survey. (pri Left Aligned Description	r New 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return nt line 63). All printed text and data must be d unless specific instruction is provided in Field column.
Print Line		Begin Print	Maximum Field	End Print	Field
Number	Identification	Position	<u>Length</u>	Position	<u>Description</u>
19	1dC. Medicaid waiver payments not reported on federal Form(s) W-2 – Additions	68	13	80	Numeric
20	Form area	6	_	80	Conventional form size/style
21	1eA. Taxable dependent care benefits from federal Form 2441, line 26 – Federal Amounts	37	12	48	Numeric
21	1eB. Taxable dependent care benefits from federal Form 2441, line 26 – Subtractions	52	13	64	Numeric
21	1eC. Taxable dependent care benefits from federal Form 2441, line 26 – Additions	68	13	80	Numeric
22	Form area	6	-	80	Conventional form size/style
23	1fA. Employer-provided adoption benefits from federal Form 8839 – Federal Amounts	37	12	48	Numeric
23	1fB. Employer-provided adoption benefits from federal Form 8839 – Subtractions	52	13	64	Numeric
23	1fC. Employer-provided adoption benefits from federal Form 8839 – Additions	68	13	80	Numeric
24	Form area	6	<u>- </u>	80	Conventional form size/style
25	1gA. Wages from federal Form 8919, line 6 – Federal Amounts	37	12	48	Numeric
25	1gB. Wages from federal Form 8919, line 6 – Subtractions	52	13	64	Numeric
25	1gC. Wages from federal Form 8919, line 6 – Additions	68	13	80	Numeric
26	Form area	6	_	80	Conventional form size/style
27	1hA. Other earned income – Federal Amounts	37	12	48	Numeric
27	1hB. Other earned income – Subtractions	52	13	64	Numeric
27	1hC. Other earned income – Additions	68	13	80	Numeric
28	Form area	6	_	80	Conventional form size/style
<u></u>	1iA. Nontaxable combat pay election – Federal Amounts	37	12	48	DO NOT USE
29	1iB. Nontaxable combat pay election – Subtractions	52	13	64	DO NOT USE
29	1iC. Nontaxable combat pay election – Additions	68	13	80	Numeric
30	Form area	6	_	80	Conventional form size/style
31	1zA. Add line 1a through line 1i – Federal Amounts	37	12	48	Numeric
31	1zB. Add line 1a through line 1i – Subtractions	52	13	64	Numeric
31	1zC. Add line 1a through line 1i – Additions	68	13	80	Numeric
32	Form area	6	_	80	Conventional form size/style
33	2a. Taxable interest	20	11	30	Numeric
33	2bA. Taxable interest – Federal Amounts	37	12	48	Numeric
33	2bB. Taxable interest – Subtractions	52	13	64	Numeric
33	2bC. Taxable interest – Additions	68	13	80	Numeric

Absolute Positioning Form Schedule CA (540) Specifications (Side 1)

Definitions ALPHA A-Z (MUST BE ALL CAPS) Use Courier New 12-point font, not bold, for taxpayer data NUMERIC (print lines 7-60) and CTP ID, Doc Id and Paper Return = **ALPHANUMERIC** A-Z (MUST BE ALL CAPS), 0-9 Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in Field Description column. Print Maximum Fnd Begin Print Field Line Print Field **Position Description** <u>Number</u> Identification **Length** <u>Position</u> 34 Form area 6 80 Conventional form size/style _ 35 3a. Ordinary dividends 20 11 30 Numeric 35 37 12 48 Numeric 3bA. Ordinary dividends - Federal Amounts 35 3bB. Ordinary dividends - Subtractions 52 13 64 Numeric 35 3bC. Ordinary dividends - Additions 68 13 80 Numeric 36 Form area 6 _ 80 Conventional form size/style 37 20 11 30 Numeric 4a. IRA distributions 37 4bA. IRA distributions - Federal Amounts 37 12 48 Numeric 37 4bB. IRA distributions - Subtractions 52 13 64 Numeric 37 4bC. IRA distributions - Additions 68 13 Numeric 38-39 Form area 6 _ 80 Conventional form size/style 20 40 5a. Pensions and annuities 11 30 Numeric 12 40 5bA. Pensions and annuities – Federal Amounts 37 48 Numeric 40 5bB. Pensions and annuities - Subtractions 13 64 Numeric 40 5bC. Pensions and annuities - Additions 68 13 80 Numeric 41 Form area 6 80 Conventional form size/style 20 42 6a. Social security benefits 11 30 Numeric 42 6bA. Social security benefits - Federal Amounts 37 12 48 Numeric 42 13 64 Numeric 6bB. Social security benefits - Subtractions 42 68 80 DO NOT USE 6bC. Social security benefits - Additions 13 Form area 43 6 80 Conventional form size/style 44 7A. Capital gain or (loss) - Federal Amounts 37 12 48 Numeric 44 7B. Capital gain or (loss) - Subtractions 52 13 64 Numeric 44 7C. Capital gain or (loss) - Additions 68 13 80 Numeric 45-46 Form area 6 80 Conventional form size/style 1A. Taxable refunds, credits, or offsets of state and local income taxes - Federal Amounts 12 48 Numeric 47 1B. Taxable refunds, credits, or offsets of state 47 and local income taxes - Subtractions 52 13 64 Numeric 1C. Taxable refunds, credits, or offsets of state 47 and local income taxes - Additions 68 13 80 DO NOT USE 48 6 80 Form area Conventional form, size/style 49 2aA. Alimony received - Federal Amounts 37 12 48 Numeric 52 DO NOT USE 49 2aB. Alimony received – Subtractions 13 64 49 2aC. Alimony received - Additions 68 13 80 Numeric 50 Form area 6 80 Conventional form size/style 3A. Business income or (loss) -

37

52

68

12

13

13

48

64

80

Numeric

Numeric

Numeric

Federal Amounts

3B. Business income or (loss) - Subtractions

Business income or (loss) – Additions

51

51

51

Absolute Positioning Form Schedule CA (540) Specifications (Side 1)

Definitions	ALPHA = A-Z (MU NUMERIC = 0-9	UST BE ALL CAPS) UST BE ALL CAPS), 0-9		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 Field Description column.		
Print Line <u>Number</u>	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description	
52	Form area	6	_	80	Conventional form size/style	
53	4A. Other gains or (losses) - Federal Amounts	37	12	48	Numeric	
53	4B. Other gains or (losses) - Subtractions	52	13	64	Numeric	
53	4C. Other gains or (losses) - Additions	68	13	80	Numeric	
54	Form area	6	_	80	Conventional form size/style	
55	5A. Rental real estate, royalties, partnerships, S corporations, trusts, etc. – Federal Amounts	37	12	48	Numeric	
55	5B. Rental real estate, royalties, partnerships, S corporations, trusts, etc. – Subtractions	52	13	64	Numeric	
55	5C. Rental real estate, royalties, partnerships, S corporations, trusts, etc. – Additions	68	13	80	Numeric	
56	Form area	6	-	80	Conventional form size/style	
57	6A. Farm income or (loss) - Federal Amounts	37	12	48	Numeric	
57	6B. Farm income or (loss) – Subtractions	52	13	64	Numeric	
57	6C. Farm income or (loss) – Additions	68	13	80	Numeric	
58	Form area	6		80	Conventional form size/style	
59	7A. Unemployment compensation – Federal Amounts	37	12	48	Numeric	
59	7B. Unemployment compensation – Subtractions	52	13	64	Numeric	
59	7C. Unemployment compensation - Additions	68	13	80	DO NOT USE	
60-61	Blank Lines	-	_	_	-	
62-63	Bottom Registration Mark, Anchor Mark, and conventional Schedule Ca 540	- 🗶	_	-	End of bottom registration mark, anchor	
63	CTP ID (mandatory)	32	3	34	Numeric	
63	Doc ID (mandatory)	40	7	46	Numeric "7731234"	

Absolute Positioning Form Schedule CA (540) Specific	ations (Side 2)
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Definitions	NUMERIC = 0-9	UST BE ALI UST BE ALI	_ CAPS) _ CAPS), 0-9	(print lines 7 Survey. (prin	New 12-point font, not bold, for taxpayer data (~60) and CTP ID, Doc ID and Paper Return at line 63). All printed text and data must be unless specific instruction is provided in Field column.
Print		Begin	Maximum	End	Eald
Line Number	Identification	Print Position	Field <u>Length</u>	Print Position	Field Description
1-3	Blank lines	_	_	_	- ,
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-6	Blank lines	_	_	_	-
7-9	Form area	6	_	80	Conventional form, size/style
10-55	Form area with absolute position data fields	_	_	-	Conventional form size/style with absolute position data fields
10	8aA. Other Income: Federal net operating loss – Federal Amounts	37	12	48	Alphanumeric. no punctuation, no symbols other than "()" or "-"
10	8aB. Other Income: Federal net operating loss – Subtractions	52	13	64	DO NOT USE
10	8aC. Other Income: Federal net operating loss – Additions	68	13	80	Numeric
11	Form area	6	-	80	Conventional form, size/style
12	8bA. Other Income: Gambling – Federal Amounts	37	12	48	Numeric
12	8bB. Other Income: Gambling – Subtractions	52	13	64	Numeric
12	8bC. Other Income: Gambling – Additions	68	13	80	DO NOT USE
13	Form area	6		80	Conventional form, size/style
14	8cA. Other Income: Cancellation of debt- Federal Amounts	37	12	48	Numeric
14	8cB. Other Income: Cancellation of debt – Subtractions	52	13	64	Numeric
14	8cC. Other Income: Cancellation of deb - Additions	68	13	80	Numeric
15	Form area	6	_	80	Conventional form, size/style
16	8dA. Other Income: Foreign earned income exclusion from federal Form 2555 – Federal Amounts	37	12	48	Alphanumeric. no punctuation, no symbols other than "()" or "-"
16	8dB. Other Income: Foreign earned income exclusion from federal Form 2555 – Subtractions	52	13	64	DO NOT USE
16	8dC. Other Income: Foreign earned income exclusion from federal Form 2555 – Additions	68	13	80	Numeric
17	Form area	6	_	80	Conventional form, size/style
18	8eA. Other Income: Income from federal Form 8853 – Federal Amounts	37	12	48	Numeric
18	8eB. Other Income: Income from federal Form 8853 – Subtractions	52	13	64	DO NOT USE
18	8eC. Other Income: Income from federal Form 8853 – Additions	68	13	80	Numeric
19	Form area	6	_	80	Conventional form, size/style
20	8fA. Other Income: Income from federal Form 8889 – Federal Amounts	37	12	48	Numeric
20	8fB. Other Income: Income from federal Form 8889 – Subtractions	52	13	64	Numeric
20	8fC. Other Income: Income from federal Form 8889 – Additions	68	13	80	DO NOT USE
21	Form area	6	_	80	Conventional form, size/style

Absolute Positioning Form Schedule CA (540) Specia	fications (Side 2)
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Definitions	NUMERIC = 0-9		UST BE ALL CAPS) UST BE ALL CAPS), 0-9		Use Courier New 12-point font, not bold, for taxpayer dat (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 Fiel Description column.	
Print Line <u>Number</u>	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description	
22	8gA. Other Income: Alaska Permanent Fund dividends – Federal Amounts	37	12	48	Numeric	
22	8gB. Other Income: Alaska Permanent Fund dividends – Subtractions	52	13	64	DO NOT USE	
22	8gC. Other Income: Alaska Permanent Fund dividends – Additions	68	13	80	DO NOT USE	
23	Form area	6	_	80	Conventional form, size/style	
24	8hA. Other Income: Jury duty pay – Federal Amounts	37	12	48	Numeric	
24	8hB. Other Income: Jury duty pay – Subtractions	52	13	64	DO NOT USE	
24	8hC. Other Income: Jury duty pay – Additions	68	13	80	DO NOT USE	
25	Form area	62	15	76	Conventional form size/style	
26	8iA. Other Income: Prizes and awards – Federal Amounts	37	12	48	Numeric	
26	8iB. Other Income: Prizes and awards – Subtractions	52	13	64	DO NOT USE	
26	8iC. Other Income: Prizes and awards – Additions	68	13	80	DO NOT USE	
27	Form area	48	1	48	Conventional form size/style	
28	8jA. Other Income: Activity not engaged in for profit income – Federal Amounts	37	12	48	Numeric	
28	8jB. Other Income: Activity not engaged in for profit income – Subtractions	52	13	64	DO NOT USE	
28	8jC. Other Income: Activity not engaged in for profit income – Additions	68	13	80	DO NOT USE	
29	Form area	-	_	_	Conventional form size/style	
30	8kA. Other Income: Stock Options – Federal Amounts	37	12	48	Numeric	
30	8kB. Other Income: Stock Options – Subtractions	52	13	64	DO NOT USE	
30	8kC. Other Income: Stock Options - Additions	68	13	80	Numeric	
31-32	Form area	_	_	_	Conventional form size/style	
33	8IA. Other Income: Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property – Federal Amounts	37	12	48	Numeric	
	8lB. Other Income: Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property – Subtractions	52	13	64	DO NOT USE	
33	8IC. Other Income: Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting		13	U4	DO NOT USE	
33	such property – Additions	68	13	80	DO NOT USE	
34	Form area				Conventional form size/style	

	Absolute Position	ing Form Sc	hedule CA (540) Specific	cations (Side 2)
Definitions	NUMERIC = 0-9	(MUST BE ALI		(print lines Survey. (pr	er New 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return int line 63). All printed text and data must be d unless specific instruction is provided in Field a column.
Print Line Number	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print Position	Field Description
35	8mA. Other Income: Olympic and Paralympic medals and USOC prize money – Federal Amounts	37	12	48	Numeric
35	8mB. Other Income: Olympic and Paralympic medals and USOC prize money – Subtractions	52	13	64	DO NOT USE
35	8mC. Other Income: Olympic and Paralympic medals and USOC prize money – Additions	>	13	80	DO NOT USE
36	Form area				Conventional form size/style
37	8nA. Other Income: IRC Section 951(a) inclusion – Federal Amounts	37	12	48	Numeric
37	8nB Other Income: IRC Section 951(a) inclusion – Subtractions	52	13	64	Numeric
37	8nC. Other Income: IRC Section 951(a) inclusion – Additions	68	13	80	DO NOT USE
38	Form area	6	7	80	Conventional form, size/style
39	8oA. Other Income: IRC Section 951A(a) inclusion – Federal Amounts	37	12	48	Numeric
39	8oB. Other Income: IRC Section 951A(a) inclusion – Subtractions	52	13	64	Numeric
39	8oC. Other Income: IRC Section 951A(a) inclusion – Additions	68	13	80	DO NOT USE
40	Form area	6	-	80	Conventional form, size/style
41	8pA. Other Income: IRC Section 461(I) excess business loss adjustment – Federal Amount	ts 37	12	48	Numeric
41	8pB. Other Income: IRC Section 461(I) excess business loss adjustment – Subtractions	52	13	64	Numeric
41	8pC. Other Income: IRC Section 461(I) excess business loss adjustment – Additions	68	13	80	Numeric
42	Form area	6	_	80	Conventional form, size/style
43	8qA. Other Income: Taxable distributions from an ABLE account – Federal Amounts	37	12	48	Numeric
43	8qB. Other Income: Taxable distributions from an ABLE account – Subtractions	52	13	64	DO NOT USE
43	8qC. Other Income: Taxable distributions from an ABLE account – Additions	68	13	80	DO NOT USE
44	Form area	6	_	80	Conventional form, size/style
45	8rA. Other Income: Scholarship and fellowsh grants not reported on federal Form(s) W-2 - Federal Amounts	•	12	48	Numeric
45	8rB. Other Income: Scholarship and fellowsh grants not reported on federal Form(s) W-2 - Subtractions	ip	13	64	DO NOT USE
	8rC. Other Income: Scholarship and fellowsh grants not reported on federal Form(s) W-2 -	ip -			
45	Additions	68	13	80	DO NOT USE
46	Form area	6	_	80	Conventional form, size/style

	Absolute Positionin	g Form So	chedule CA (5	540) Specifi	cations (Side 2)	
Definitions	NUMERIC = 0-9	UST BE ALL CAPS), 0-9		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 Field Description column.		
Print Line Number	Identification	Begin Print Position	Maximum Field <u>Length</u>	End Print Position	Field Description	
47	8sA. Other Income: Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d – Federal Amounts	37	12	48	Alphanumeric, no punctuation, no symbols other than "()" or "-"	
47	8sB. Other Income: Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d – Subtractions	52	13	64	DO NOT USE	
47	8sC. Other Income: Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d – Additions	68	13	80	DO NOT USE	
48-49	Form area	6	-	80	Conventional form, size/style	
50	8tA. Other Income: Pension or annuity from a non-qualified deferred compensation plan or a nongovernmental IRC Section 457 plan – Federal Amounts	37	12	48	Numeric	
50	8tB. Other Income: Pension or annuity from a non-qualified deferred compensation plan or a nongovernmental IRC Section 457 plan – Subtractions	52	13	64	DO NOT USE	
50	8tC. Other Income: Pension or annuity from a non-qualified deferred compensation plan or a nongovernmental IRC Section 457 plan – Additions	68	13	80	DO NOT USE	
51	Form area	6	-	80	Conventional form, size/style	
52	8uA, Other Income: Wages earned while incarcerated – Federal Amounts	37	12	48	Numeric	
52	8uB. Other Income: Wages earned while incarcerated – Subtractions	52	13	64	DO NOT USE	
52	8uC. Other Income: Wages earned while incarcerated – Additions	68	13	80	DO NOT USE	
53-54	Form area	6	_	80	Conventional form, size/style	
55	8z. "Other income "Write In"	10	20	29	Alphanumeric	
55	8zA. Other income – Federal Amounts	37	12	48	Numeric	
55	8zB. Other Income – Subtractions	52	13	64	Numeric	
55	8zC. Other Income – Additions	68	13	80	Numeric	
56-61	Blank Lines	-	_	-	_	
62-63	Bottom Registration Mark, Anchor Mark, and conventional Schedule Ca 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 "7732234"	

	Absolu	ıte Positionin	g Form Sc	chedule CA (540) Specific	cations (Side 3)	
Definitions	ALPHA NUMERIC ALPHANUMERIC	= 0-9	MUST BE ALL CAPS) MUST BE ALL CAPS), 0-9		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 Field Description column.		
Print Line <u>Number</u>	<u>Identification</u>		Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print Position	Field Description	
1-3	Blank lines		_	_	_		
4	Anchor Mark	'	59	2	60	Anchor mark, Conventional form size/style	
5-6	Blank lines		_	_	_	-	
7-9	Form area		6	_	80	Conventional form, size/style	
10-54	Form area with absolute position	on data fields	_	_	-	Conventional form size/style with absolute position data fields	
10	9aA. Total other income. Add lin 8z – Federal Amounts	nes 8a through	37	12	48	Numeric	
10	9aB. Total other income. Add lir 8z – Subtractions	nes 8a through	52	13	64	Numeric	
10	9aC. Total other income. Add lin 8z – Additions	nes 8a through	68	13	80	Numeric	
11	Form area	,	6	-	80	Conventional form, size/style	
12	9b1A. Disaster loss deduction FTB 3805V – Federal Amount		37	12	48	DO NOT USE	
12	9b1B. Disaster loss deduction f FTB 3805V – Subtractions		52	13	64	Numeric	
12	9b1C. Disaster loss deduction FTB 3805V – Additions	from form	68	13	80	DO NOT USE	
13	Form area		6	-	80	Conventional form, size/style	
14	9b2A. NOL deduction from forr Federal Amounts		37	12	48	DO NOT USE	
14	9b2B. NOL deduction from form Subtractions		52	13	64	Numeric	
14	9b2C. NOL deduction from form Additions	n FTB 3805V –	68	13	80	DO NOT USE	
15	Form area	-7.0007	6	_	80	Conventional form, size/style	
16	9b3A NOL from form FTB 3805 3809 – Federal Amounts		37	12	48	DO NOT USE	
16	9b3B. NOL from form FTB 380 3809 – Subtractions		52	13	64	Numeric	
16	9b3C. NOL from form FTB 380 3809 – Additions	5Z, 3807, or	68	13	80	DO NOT USE	
17-20	Form area		6	_	80	Conventional form, size/style	
21	10A. Total – Federal Amounts		37	12	48	Numeric	
21	10B. Total – Subtractions		52	13	64	Numeric	
21	10C. Total – Additions		68	13	80	Numeric	
22-25	Form area		6	-	80	Conventional form, size/style	
26	11A. Educator expenses – Fed		37	12	48	Numeric	
26	11B. Educator expenses – Sub		52	13	64	Numeric	
26	11C. Educator expenses – Add	litions	68	13	80	DO NOT USE	
27	Form area		6	_	80	Conventional form, size/style	
28	12A. Certain business expense performing artists, and fee-bas officials – Federal Amounts		37	12	48	Numeric	

Absolute Positioning Form Schedule CA (540) Specifications (Side 3)

Definitions	NUMERIC = 0-9	UST BE ALI	L CAPS) L CAPS), 0-9	(print lines Survey. (pri	er New 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return int line 63). All printed text and data must be Left ess specific instruction is provided in Field Descrip-
Print Line Number	Identification	Begin Print Position	Maximum Field <u>Length</u>	End Print Position	Field Description
28	12B. Certain business expenses of reservists, performing artists, and fee-basis government officials – Subtractions	52	13	64	Numeric
28	12C. Certain business expenses of reservists, performing artists, and fee-basis government officials – Additions	68	13	80	Numeric
29	Form area	6	_	80	Conventional form, size/style
30	13A. Health savings account deduction – Federal Amounts	37	12	48	Numeric
30	13B, Health savings account deduction – Subtractions	52	13	64	Numeric
30	13C. Health savings account deduction – Additions	68	13	80	DO NOT USE
31	Form area	6	-	80	Conventional form, size/style
32	14A. Moving expenses – Federal Amounts	37	12	48	Numeric
32	14B. Moving expenses – Subtractions	52	13	64	DO NOT USE
32	14C. Moving expenses – Additions	68	13	80	Numeric
33	Form area	6		80	Conventional form, size/style
34	15A. Deductible part of self-employment tax – Federal Amounts	37	12	48	Numeric
34	15B, Deductible part of self-employment tax – Subtractions	52	13	64	Numeric
34	15C. Deductible part of self-employment tax - Additions	68	13	80	DO NOT USE
35	Form area	6	_	80	Conventional form, size/style
36	16A. Self-employed SEP, SIMPLE, and qualified plans – Federal Amounts	37	12	48	Numeric
36	16B. Self-employed SEP, SIMPLE, and qualified plans – Subtractions	52	13	64	DO NOT USE
36	16C. Self-employed SEP, SIMPLE, and qualified plans – Additions	68	13	80	DO NOT USE
37	Form area	6	_	80	Conventional form, size/style
38	17A. Self-employed health insurance deduction – Federal Amounts	37	12	48	Numeric
38	17B. Self-employed health insurance deduction – Subtractions	52	13	64	Numeric
38	17C. Self-employed health insurance deduction – Additions	68	13	80	DO NOT USE
39	Form area	6	-	80	Conventional form, size/style
40	18A. Penalty on early withdrawal of savings – Federal Amounts	37	12	48	Numeric
40	18B. Penalty on early withdrawal of savings – Subtractions	52	13	64	DO NOT USE
40	18C. Penalty on early withdrawal of savings – Additions	68	13	80	DO NOT USE
41	Form area	6	_	80	Conventional form, size/style

Absolute Positioning Form Schedule CA (540) Specifications (Side 3)

Definitions

ALPHA
NUMERIC
ALPHANUMERIC

A-Z (MUST BE ALL CAPS)

0-9

4-Z (MUST BE ALL CAPS)

0-9

4-Z (MUST BE ALL CAPS), 0-9

4-Z (MUST BE ALL CAPS), 0-9

4-Z (MUST BE ALL CAPS), 0-9

5-Z (MUST BE ALL CAPS), 0-9

4-Z (MUST BE ALL CAPS), 0-9

5-Z (MUST BE ALL CAPS), 0-9

6-Z (MUST BE ALL CAPS), 0-9

7-Z (MUST BE ALL CAPS), 0-9

7-Z (MUST BE ALL CAPS), 0-9

8-Z (MUST BE ALL CAPS), 0-9

9-Z (MUST BE ALL CAPS), 0-9

9-Z

				Aligned unle	ess specific instruction is provided in Field Descrip-
Print Line <u>Number</u>	<u>Identification</u>	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>
42	19aA. Alimony paid – Federal Amounts	37	12	48	Numeric
42	19aB. Alimony paid – Subtractions	52	13	64	DO NOT USE
42	19aC. Alimony paid – Federal Amounts	68	13	80	Numerio
43	Form area	6	-	80	Conventional form, size/style
44	19b. Alimony Recipient's: SSN - Federal Amounts	20	11	30	Numeric
45	Form area	6	-	80	Conventional form, size/style
46	19b. Alimony Recipient Last Name	18	15	32	Alpha
47	Form area	6	-	80	Conventional form, size/style
48	20A. IRA deduction – Federal Amounts	37	12	48	Numeric
48	20B. IRA deduction – Subtractions	52	13	64	Numeric
48	20C. IRA deduction – Additions	68	13	80	Numeric
49	Form area	6	-	80	Conventional form, size/style
50	21A. Student loan interest deduction – Federal Amounts	37	12	48	Numeric
50	21B. Student loan interest deduction – Subtractions	52	13	64	DO NOT USE
50	21C. Student loan interest deduction – Additions	68	12	80	Numeric
51-53	Form area	6	-	80	Conventional form, size/style
54	23A. Archer MSA deduction – Federal Amounts	37	12	48	Numeric
54	23B. Archer MSA deduction – Subtractions	52	13	64	DO NOT USE
54	23C. Archer MSA deduction – Additions	68	13	80	DO NOT USE
55-61	Blank lines	-	-	_	-
62-63	Bottom Registration Mark, Anchor Mark, and conventional Schedule Ca 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 "7733234"

Definitions	ALPHA = NUMERIC = ALPHANUMERIC =	A-Z (MUS 0-9 A-Z (MUS		CAPS), 0-9	bold, for tax ID and Pap and data m	r New 12-poin Use Courier 12-point font, not kpayer data (print lines 7–60) and CTP ID, Doc er Return Survey. (print line 63). All printed tex ust be Left Aligned unless specific instruction in Field Description column.
Print Line			egin rint	Maximum Field	End Print	Field
Number	Identification		osition	<u>Length</u>	<u>Position</u>	<u>Description</u>
1-3	Blank lines	_		_	_	_
4	Anchor Mark	5	9	2	60	Anchor mark, Conventional form size/style
5-6	Blank lines	_		_	_	-
7-9	Form area	6		_	80	Conventional form size/style
10-42	Form area with absolute position data	a fields –		-	-	Conventional form size/style with absolute position data fields
10	24aA. Other adjustments: Jury duty p Federal Amounts	oay – 3	9	11	49	Numeric
10	24aB. Other adjustments: Jury duty p Subtractions	oay – 5	4	11	64	DO NOT USE
10	24aC. Other adjustments: Jury duty p Additions	oay –	9	12	80	DO NOT USE
11-12	Form area	6		-	80	Conventional form, size/style
13	24bA, Other adjustments: Deductible related to income reported on line 8l rental of personal property engaged i profit – Federal Amounts	from the in for 3	9	11	49	Numeric
13	24bB. Deductible expenses related to reported on line 8l from the rental of property engaged in for profit – Subt i	personal	4	11	64	Numeric
13	24bC. Deductible expenses related to reported on line 8l from the rental of property engaged in for profit – Additional control of the contro	personal	9	12	80	Numeric
14-15	Form area	6		-	80	Conventional form, size/style
16	24cA. Other adjustments: Nontaxable of the value of Olympic and Paralymp and USOC prize money reported on Federal Amounts	oic medals	9	11	49	Numeric
16	24cB Other adjustments. Nontaxable of the value of Olympic and Paralymp and USOC prize money reported on Subtractions	oic medals	4	11	64	Numeric
16	24cC. Other adjustments: Nontaxable of the value of Olympic and Paralymp and USOC prize money reported on Additions	oic medals	9	12	80	DO NOT USE
17	Form area	6		_	80	Conventional form, size/style
18	24dA. Other adjustments: Reforestation amortization and expenses – Federal	on		11	49	Numeric
18	24dB. Other adjustments: Reforestation and expenses – Subtraction and expen		4	11	64	Numeric
18	24eC. Other adjustments: Reforestati amortization and expenses – Additio		9	12	80	DO NOT USE
19	Form area	6		_	80	Conventional form, size/style
20	24eA. Other adjustments: Repaymen supplemental unemployment benefits Federal Amounts		۵	11	49	Numeric
20	i cacial Amounts		J	11	73	Numono

	Absol	ute Positioning	g Form Sci	hedule CA (5	540) Specific	eations (Side 4)
Definitions	ALPHA NUMERIC ALPHANUMERIC	= 0-9	JST BE ALL	_ CAPS) _ CAPS), 0-9	bold, for tax ID and Pap and data m	er New 12-poin Use Courier 12-point font, not expayer data (print lines 7–60) and CTP ID, Docuer Return Survey. (print line 63). All printed textust be Left Aligned unless specific instruction in Field Description column.
Print Line Number	Identification		Begin Print Position	Maximum Field <u>Length</u>	End Print Position	Field Description
20	24eB. Other adjustments: Rep supplemental unemployment Subtractions		54	11	64	DO NOT USE
20	24eC. Other adjustments: Rep supplemental unemployment Additions		69	12	80	DO NOT USE
21	Form area	"	6	_	80	Conventional form, size/style
22	24fA. Other adjustments: Con Section 501(c)(18)(D) pension Amounts		39	11	40	Numeric
22	24fB. Other adjustments: Contr IRC Section 501(c)(18)(D) pens				49	10
22	Subtractions 24fC. Other adjustments: Con IRC Section 501(c)(18)(D) per		54	11	64	Numeric
22	Additions	,	69	12	80	Numeric
23	Form area		6	<u> </u>	80	Conventional form, size/style
24	24gA. Other adjustments: Cor certain chaplains to IRC Section Federal Amounts		39	11	49	Numeric
24	24gB. Other adjustments: Cont certain chaplains to IRC Sectio Subtractions		54	11	64	Numeric
24	24gC. Other adjustments: Concertain chaplains to IRC Section Additions		69	12	80	Numeric
25	Form area		6	_	80	Conventional form, size/style
26	26hA. Other adjustments: Attor court costs for actions involving discrimination claims – Federa	g certain unlawful	39	11	49	Numeric
26	24hB. Other adjustments: Attorn court costs for actions involving discrimination claims – Subtract	certain unlawful	54	11	64	DO NOT USE
26	24hC. Other adjustments: Atto and court costs for actions in unlawful discrimination claims	olving certain	69	12	80	DO NOT USE
27-28	Form area		6	_	80	Conventional form, size/style
29	24iA. Other adjustments: Attor court costs you paid in connec an award from the IRS for info provided that helped the IRS of violations – Federal Amounts	ction with rmation you detect tax law	39	11	49	Numeric
29	24iB. Other adjustments: Attorn costs you paid in connection wi the IRS for information you pro- the IRS detect tax law violation:	th an award from vided that helped	54	11	64	Numeric
	24iC. Other adjustments: Attorr costs you paid in connection w the IRS for information you pro	ney fees and court ith an award from vided that helped				
29	the IRS detect tax law violation	5 - Auditions	69	12	80	DO NOT USE

Absolute Positioning Form Schedule CA (540) Specifications (Side 4)

Definitions	NUMERIC = $0-9$	UST BE ALI	L CAPS) L CAPS), 0-9	bold, for taxp ID and Pape and data mu	New 12-poin Use Courier 12-point font, not payer data (print lines 7–60) and CTP ID, Doc or Return Survey. (print line 63). All printed text list be Left Aligned unless specific instruction in Field Description column.
Print Line Number	Identification	Begin Print Position	Maximum Field	End Print Position	Field Description
30	Form area	6	<u>Length</u> –	80	Conventional form, size/style
-	24jA. Other adjustments: Housing deduction				Convenientationii, size/style
31	from federal Form 2555 – Federal Amounts	39	11	49	Numeric
31	24jB. Other adjustments: Housing deduction from federal Form 2555 – Subtractions	54	11	64	Numeric
31	24jC. Other adjustments: Housing deduction from federal Form 2555 – Additions	69	12	80	DO NOT USE
32	Form area	6	-	80	Conventional form, size/style
33	24kA. Other adjustments: Excess deductions – Federal Amounts	39	11	49	Numeric
33	24kB. Other adjustments: Excess deductions – Subtractions	54	11	64	DO NOT USE
33	24kC. Other adjustments: Excess deductions – Additions	69	12	80	DO NOTUSE
34-35	Form area	6		80	Conventional form, size/style
36	24z. Other adjustments: Other adjustments "Write in"	11	22	32	Alphanumeric
36	24zA. Other adjustments: Other adjustments – Federal Amounts	39	11	49	Numeric
36	24zB. Other adjustments: Other adjustments – Subtractions	54	11	64	Numeric
36	24zC. Other adjustments: Other adjustments – Additions	69	12	80	Numeric
37	Form area	6	-	80	Conventional form, size/style
38	25A. Total other adjustments – Federal Amounts	39	11	49	Numeric
38	25B Total other adjustments - Subtractions	54	11	64	Numeric
38	25C. Total other adjustments - Additions	69	12	80	Numeric
39	Form area	6	_	80	Conventional form, size/style
40	26A. Add line 11 through line 23 and line 25 in columns A B, and C – Federal Amounts	39	11	49	Numeric
40	26B. Add line 11 through line 23 and line 25 in columns A, B, and C – Subtractions	54	11	64	Numeric
40	26C. Add line 11 through line 23 and line 25 in columns A, B, and C – Additions	69	12	80	Numeric
41	Form area	6	_	80	Conventional form, size/style
42	27A. Total – Federal Amounts	39	11	49	Numeric
42	27B. Total – Subtractions	54	11	64	Numeric
42	27C. Total – Additions	69	12	80	Numeric
43-61	Blank lines	_	_	_	_
62-63	Bottom Registration Mark, Anchor Mark, and conventional Schedule Ca 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 "7734234"
	Doord (mandatory)	то	,	1 0	Trainelle 110T20T

Absolute Positioning Form Schedule CA (540) Specifications (Side 5)

Definitions ALPHA A-Z (MUST BE ALL CAPS) Use Courier New 12-point font, not bold, for taxpayer data **NUMERIC** (print lines 7-60) and CTP ID, Doc ID and Paper Return = **ALPHANUMERIC** A-Z (MUST BE ALL CAPS), 0-9 Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in Field Description column. Print Begin Maximum Fnd Print Print Field Line Field **Position Position Description** <u>Number</u> **Identification** Length 1-3 Blank lines 4 Anchor Mark 59 2 60 Anchor mark, Conventional form size/style 5-6 Blank lines 7-8 Form area 6 _ 80 Conventional form size/style Conventional form size/style with absolute 9-55 Form area with absolute position data fields position data fields Check the box if you did NOT itemize for Upper X = checked box 52 Blank = unmarked check box 9 federal but will itemize for California 52 1 10-14 Form area 6 80 Conventional form size/style 15 1. Medical and dental expenses "Write in" 22 11 32 Numeric 16-17 Form area 6 80 Conventional form size/style 2. Enter amount from federal Form 1040 or 1040-SR, line 11 "Write in" 32 Numeric 18 22 11 19 Form area 6 80 Conventional form size/style 20 22 3. Multiply line 2 by 7.5% (0.075) "Write in" 11 32 Numeric 21 Form area 6 _ 80 Conventional form size/style 4A. Subtract line 3 from line 1. - Federal 22 49 **Amounts** 39 Numeric 22 4B. Subtract line 3 from line 1. - Subtractions 11 64 DO NOT USE 22 4C. Subtract line 3 from line 1. - Additions 12 80 Numeric 23 Form area 6 80 Conventional form size/style 5aA. State and local income tax or general sales taxes - Federal Amounts 39 49 Numeric 24 11 5aB. State and local income tax or general sales taxes - Subtractions 54 24 11 64 Numeric 5aC. State and local income tax or general sales taxes - Additions 24 69 12 80 DO NOT USE 25 Form area 6 80 Conventional form size/style 5bA. State and local real estate taxes -26 Federal Amounts 39 11 49 Numeric 5bB. State and local real estate taxes DO NOT USE 26 Subtractions 54 11 64 5bC. State and local real estate taxes -**Additions** 69 12 80 DO NOT USE 26 27 Form area 6 80 Conventional form size/style 5cA. State and local personal property taxes -28 **Federal Amounts** 39 11 49 Numeric 5cB. State and local personal property taxes -DO NOT USE 28 Subtractions 54 11 64 5cC. State and local personal property taxes -**Additions** 69 12 80 DO NOT USE 28 29 Form area 6 80 Conventional form size/style 5dA. Add line 5a through line 5c - Federal 30 **Amounts** 39 11 49 Numeric 5dB. Add line 5a through line 5c -Subtractions 54 11 64 DO NOT USE

Absolute Positioning Form Schedule CA (540) Specifications (Side 5)

Definitions	Absolute Positioning ALPHA = A-Z (MI	UST BE ALL			
Deliminons	NUMERIC = $0-9$. CAPS), 0-9	(print lines 7 Survey. (prir Left Aligned	New 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return at line 63). All printed text and data must be unless specific instruction is provided in Field
Print		Begin	Maximum	Description End	column.
Line		Print	Field	Print	Field
Number	Identification	<u>Position</u>	<u>Length</u>	Position	Description
30	5dC. Add line 5a through line 5c – Additions	69	12	80	DO NOT USE
31-35	Form area	6	_	80	Conventional form size/style
36	5eA. Enter the smaller of line 5d or \$10,000 – Federal Amounts	39	11	49	Numeric
36	5eB. Enter the smaller of line 5d or \$10,000 – Subtractions	54	11	64	Numeric
36	5eC. Enter the smaller of line 5d or \$10,000 – Additions	69	12	80	Numeric
37	Form area	6	-	80	Conventional form size/style
38	Other taxes "Write in"	22	11	32	Alphanumeric
38	6aA. Other taxes – Federal Amounts	39	11	49	Numeric
38	6aB. Other taxes – Subtractions	54	11	64	Numeric
38	6aC. Other taxes – Additions	69	12	80	Numeric
39	Form area	6	-	80	Conventional form size/style
40	7A. Add line 5e and line 6 – Federal Amounts	39	11	49	Numeric
40	7B. Add line 5e and line 6 – Subtractions	54	11	64	Numeric
40	7C. Add line 5e and line 6 – Additions	69	12	80	Numeric
41-42	Form area	6	-	80	Conventional form size/style
43	8aA. Home mortgage interest and points reported to you on federal Form 1098 – Federal Amounts	39	11	49	Numeric
43	8aB. Home mortgage interest and points reported to you on federal Form 1098 – Subtractions	54	11	64	DO NOT USE
	8aC. Home mortgage interest and points reported to you on federal Form 1098 –	X		-	
43	Additions	69	12	80	Numeric
44	Form area	6	_	80	Conventional form size/style
45	8bA. Home mortgage interest not reported to you on federal Form 1098 – Federal Amounts	39	11	49	Numeric
45	8bB. Home mortgage interest not reported to you on federal Form 1098 – Subtractions	54	11	64	DO NOT USE
45	8bC. Home mortgage interest not reported to you on federal Form 1098 – Additions	69	12	80	Numeric
46	Form area	6	_	80	Conventional form size/style
47	8cA. Points not reported to you on federal Form 1098 – Federal Amounts	39	11	49	Numeric
47	8cB. Points not reported to you on federal Form 1098 – Subtractions	54	11	64	DO NOT USE
47	8cC. Points not reported to you on federal Form 1098 – Additions	69	12	80	Numeric
48-50	Form area	6	_	80	Conventional form size/style
51	8eA. Add line 8a through line 8c – Federal Amounts	39	11	49	Numeric
51	8eB. Add line 8a through line 8c – Subtractions		11	64	Numeric
51	8eC. Add line 8a through line 8c – Additions	69	12	80	Numeric
J1	oco. Add title od tillough little oc – Additions	JJ	14		Number

Absolute Positioning Form Schedule CA (540) Specifications (Side 5)

Definitions	ALPHA NUMERIC ALPHANUMERIC	= = =	A-Z (MUST BE ALL CAPS) 0-9 A-Z (MUST BE ALL CAPS), 0-9	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 Field
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				Description	column.
Print Line <u>Number</u>	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description
52	Form area	6	-	80	Conventional form size/style
53	9A. Investment interest – Federal Amounts	39	11	49	Numeric
53	9B. Investment interest – Subtractions	54	11	64	Numerio
53	9C. Investment interest – Additions	69	12	80	Numeric
54	Form area	6	-	80	Conventional form size/style
55	10A. Add line 8e and line 9 - Federal Amounts	39	11	49	Numeric
55	10B. Add line 8e and line 9 – Subtractions	54	11	64	Numeric
55	10C. Add line 8e and line 9 – Additions	69	12	80	Numeric
56	Form area	6	-	80	Conventional form size/style
57-61	Blank lines	_		-	-
62-63	Bottom Registration Mark, Anchor Mark, and conventional Schedule Ca 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."7735234"

Absolute Positioning Form Schedule CA (540) Specifications (Side 6)

Definitions	NUMERIC = 0-9	UST BE AL	L CAPS) L CAPS), 0-9	(print lines Survey. (pri	er New 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return int line 63). All printed text and data must be d unless specific instruction is provided in Field n column.
Print		Begin	Maximum	End	EU
Line Number	Identification	Print Position	Field <u>Length</u>	Print Position	Field Description
1-3	Blank lines	_	_	_	_
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-6	Blank lines	_	_		_
7-9	Form area	6	_	80	Conventional form size/style
7 0	1 om aloa				Conventional form size/style with absolute
10- 55	Form area with absolute position data fields	_	_	_	position data fields
10	11A. Gifts by cash or check – Federal Amounts	39	11	49	Numeric
10	11B. Gifts by cash or check – Subtractions	54	11	64	Numeric
10	11C. Gifts by cash or check – Additions	69	12	80	Numeric
11	Form area	6	-	80	Conventional form size/style
	12A. Other than by cash or check – Federal	0		00	Conventional form size/style
12	Amounts 12B. Other than by cash or check –	39	11	49	Numeric
12	Subtractions	54	11	64	Numeric
12	12C. Other than by cash or check – Additions	69	12	80	Numeric
13	Form area	6		80	Conventional form size/style
	13A. Carryover from prior year – Federal				
14	Amounts	39	11	49	Numeric
14	13B. Carryover from prior year – Subtractions	54	11	64	Numeric
14	13C. Carryover from prior year – Additions	69	12	80	Numeric
15	Form area	6	-	80	Conventional form size/style
16	14A. Add line 11 through line 13 – Federal Amounts	39	11	49	Numeric
16	14B. Add line 11 through line 13 – Subtractions		11	64	Numeric
16	14C. Add line 11 through line 13 – Additions		12	80	Numeric
		69			
17-18	Form area	6	_	80	Conventional form size/style
19	15A. Casualty or theft loss(es) – Federal Amounts	39	11	49	Numeric
19	15B. Casualty or theft loss(es) – Subtractions	54	11	64	Numeric
19	15C. Casualty or theft loss(es) — Additions	69	12	80	Numeric
20-21	Form area	6	_	80	Conventional form size/style
22	16A. Other – Federal Amounts	39	11	49	Numeric
22	16B. Other – Subtractions	54	11	64	Numeric
22	16C. Other – Additions	69	12	80	Numeric
23	Form area	6	_	80	Conventional form size/style
	17A. Add lines 4, 7, 10, 14, 15, and 16 in				OSTA OTRIONAL TOTAL SIZO/STYLE
24	columns A, B, and C – Federal Amounts	39	11	49	Numeric
24	17B. Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C – Subtractions	54	11	64	Numeric
	17C. Add lines 4, 7, 10, 14, 15, and 16 in				
24	columns A, B, and C – Additions	69	12	80	Numeric
25	Form area	6	-	80	Conventional form size/style
26	18. Total	69	11	79	Numeric

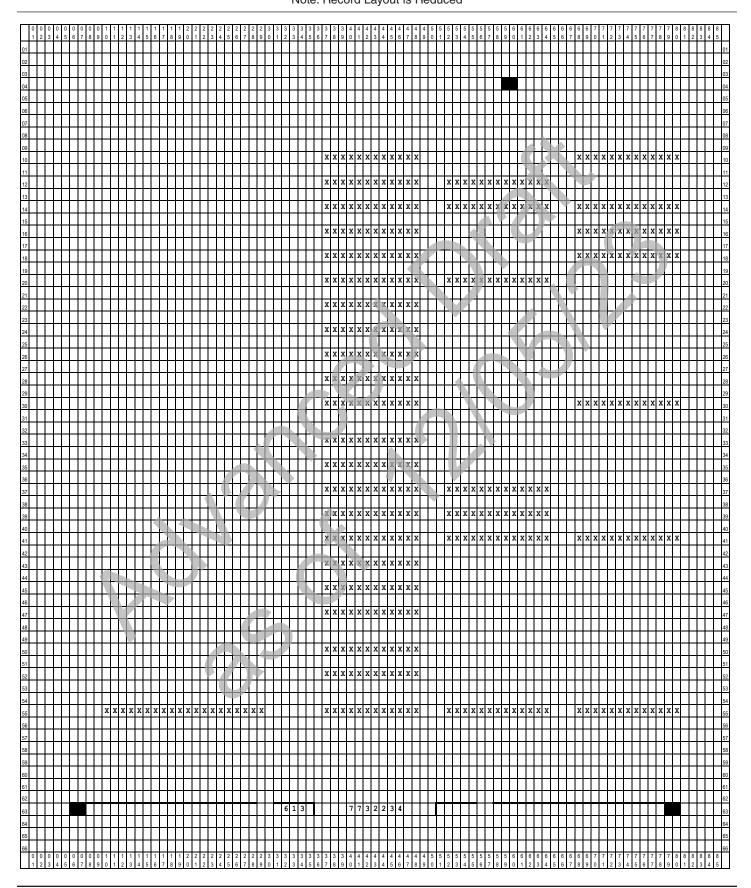
Absolute Positioning Form Schedule CA (540) Specifications (Side 6)

Definitions	NUMERIC = 0-9	UST BE ALL	. CAPS) . CAPS), 0-9	(print lines Survey. (pri	er New 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return int line 63). All printed text and data must be d unless specific instruction is provided in Field n column.
Print Line <u>Number</u>	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description
27-29	Form area	6	_	80	Conventional form size/style
30	19. Unreimbursed employee expenses	54	11	64	Numeric
31	Form area	6	_	80	Conventional form size/style
32	20. Tax preparation fees	54	11	64	Numeric
33	Form area	6	_	80	Conventional form size/style
34	21. Other expenses "Write in"	34	14	47	Alphanumeric
34	21. Other expenses	54	11	64	Numeric
35	Form area	6	-	80	Conventional form size/style
36	22. Add line 19 through line 21	54	11	64	Numeric
37	Form area	6		80	Conventional form size/style
38	23. Enter amount from federal Form 1040 or 1040-SR, line 11	34	11	44	Numeric
39	Form area	6	-	80	Conventional form size/style
40	24. Multiply line 23 by 2% (0.02). If less than zero, enter 0	54	11	64	Numeric
41	Form area	6	-	80	Conventional form size/style
42	25. Subtract line 24 from line 22	69	11	79	Numeric
43	Form area	6	-	80	Conventional form size/style
44	26. Total Itemized Deductions.	69	11	79	Numeric
45	Form area	6	-	80	Conventional form size/style
46	27. Other adjustments "Write in"	34	29	62	Alphanumeric
46	27. Other adjustments	69	11	79	Numeric
47	Form area	6	-	80	Conventional form size/style
48	28. Combine line 26 and line 27	69	11	79	Numeric
49-54	Form area	6		80	Conventional form size/style
55	29. California Itemized Deductions	69	11	79	Numeric
56-59	Form area	6	_	80	Conventional form size/style
60	30. Larger of California Itemized Deductions or Standard Deduction	69	11	79	Numeric
61	Form area	6	-	80	Conventional form size/style
62-63	Bottom Registration Mark, Anchor Mark, and conventional Schedule Ca 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 "7736234"

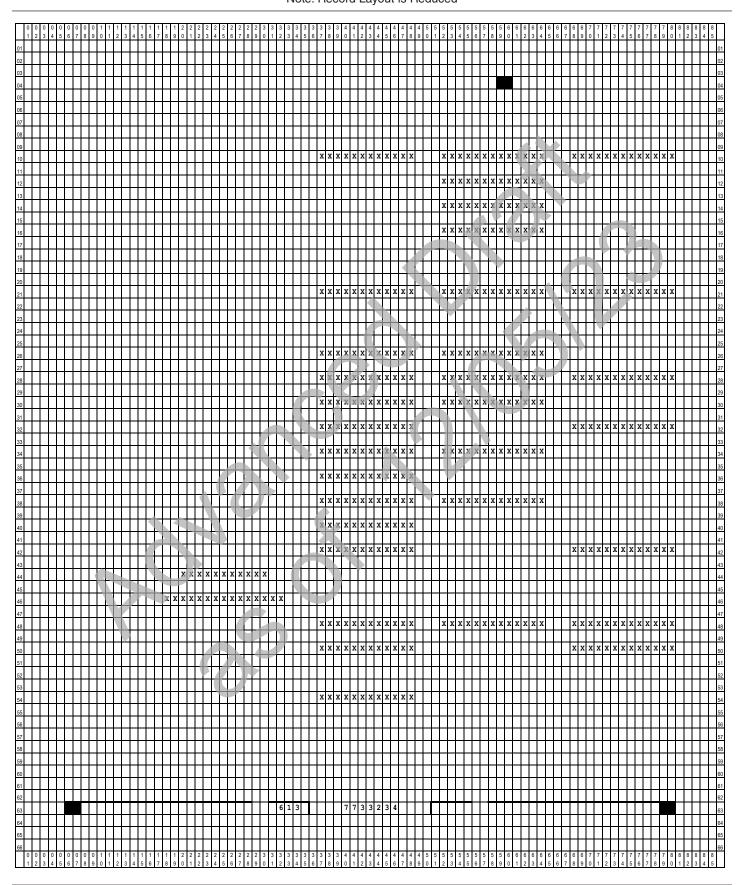
Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 1) Note: Record Layout is Reduced

0	0 0 2 3	0	0 0 5 6	0 0 7 8	9 0	1 1	1 1 2 3	1	1 1 5 6	1 1 7 8	1 1 8 9	2 2 0 1	2 :	2 2 3 4	5	2 2	2 2	2 3	1 :	3 3 2 3	3 4	5	3 3	3 3 7 8	3 9	4 0	4 4	4	4	5 (4 4 6 7	4 8	4 5 9 0	5 5	5 2	3	5 5 4 5	5	5 7	5 5 8 9	6	6 1	6 6 2 3	6	5	6 6 6 7	6 8	6 9	7 7 0 1	7 2	7	7	5	7 6 7	7 8	7 9	8 8	8	8	8 8 4 5	5
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14		H		H	H	+		H		H	+		H	-	H	-	+	-	H	+	H	H	-	x x	x	х	x x	Χ	х	x :	хx	x	+	╁	х	X:	хх	X	X	X Z	x x	X	хx	X		+	Х	Х	хх	ďΧ	Х	х	X :	x x	x	Х	x	t	H	+	14
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25		$^{+1}$		H	H	\dagger		H		H	+		H		H	+	+		H	T	H	H	2	хх	x	X	x x	X	х	X :	хх	X		\parallel	х	X :	хх	x	X.	X X	ďΧ	Х	X X	x			Х	X	хх	ďΧ	Х	X	x :	хх	x	Х	х	t	Ħ	$^{+}$	25
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28		H	+	H	H	+		H		H	+		H	+	H	-	+	+	H	+	H	Н		1	Н	4	4	₽	Н	+	+	H			H	1	Ŧ	H		+	+	H		H	H		х	х	хх	ΚX	Х	х	x :	x x	x	х	x	+	H	+	28
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32	-	\mathbb{H}	+	H	H	+	-	H	\perp	H	+	vv	x :	vv	v	, v	v ,	v v			H	Н	,	v	4	v	v 1	, v	v	v ,	vv	x	+	+	Ų	v	vv	x	V	vv	, ,	v	vv	, v	H	+	v	v	хх	, v	v	v	v ·	vv		v	v	╁	H	+	32
33		$^{+1}$		H	H	\dagger		H		H	+					1		ľ	H					1	Ĥ	-		1	^		1	H		\parallel	-	1	-		100		Τ	-		-	H		*	-	1.	1		-	1	1	_	•	+	t	Ħ	$^{+}$	33
35					П							хх	x	хх	х	X	X 2	ХХ		I			2	x x	x	X	X 3	X	х	X	ХХ	х			Х	X.	ΧХ	x	X	X X	x	X	хх	X			X	X	х	X X	X	X	X :	x x	x	X	х	I	П	I	35
36		Н		Ш	Ш	\bot		Н		Ц	\perp		Ш			1			Н		L	Ц	4	_	Ц	_		ļ.	4	<u>.</u>		Ŋ		1		4	_	<u> </u>		_	<u> </u>	Ц		<u> </u>	Щ	1	Ļ	Ц		<u> </u>	Ц	_	4		L	Ц	_	Ļ	Н	4	36
37		+		H	H	+		H		H	+	ХХ	X .	XX	Α.	XX	X Z	A	1	+	H	H	- 1	X X	X	X	X 2	X	Х	X A	хх	. X		-	Х	х.	XX	X	х.	X Z	X	Χ.	XX	X	H	+	Х	X.	ХХ	X X	Х	Х	х.	X X	X	Х	X	+	H	+	37
38		Ħ		lt	Ħ	Ħ		H	t	Ħ	Ħ	+	Ħ	t	H	t			Ħ	T	I	Ħ		1	H			l			t	Ħ		T	H		T	t			t	Ħ	T		H			Ħ	T		H		1	t	H		Ť	t	Ħ	†	39
40												XX	X :	x x	X.	x x	X 2	x x	Ц			Ц	2	X X	X	X	X X	X	X	X Z	хх	x			X	X	Х	X	X	X X	X	X	хх	X	П		X	Х	хх	X X	X	X	X :	x x	X	X	х	L	П	Ţ	40
41		\mathbb{H}		H	Н	\mathbb{H}		Н	1	1		V V	x :	vv	Ų	, v	v	v v	Н	+	H	Н	4	x x	V	v.	v	, v	v	ν,	vv	v		+	v	v	v v	X	v	vv	, v	v	vv	, v	Н	+		H	-	-	H	4	4	-	\vdash	H	4	+	H	4	41
42		H		H	H	+		H	Н	H	H	^ ^	Ĥ.	^ ^	^	^ ^	^ 4	^ ^	H	t			Í	^ ^	Â	A	1	^	Λ	^ -	^ ^	ĥ			Λ	Α.	^ ^	^ ^	Δ.	^ ^	` ^	_	^ ^	^	H			Ħ		+	H	1	+		H	H	$^+$	+	H	+	42
44								П			П											П	1	хx	X	X	ХZ	X	х	X :	хх	x			х	X	хх	x	X	X X	x	x	хх	х		t	X	X	хх	(X	X	X	X :	хх	x	X	х	İ	П	1	44
45		Ш		Щ	Ш	Ц							Ш		Ц		4	_	Ц	1			1	L	4				Ц	_	1	Ш			Ц	_	1	\perp	4	1	\perp	Ц		-	Ц		_	Ц		1	Ц	_	4	-	L	Ц	4	+	Ц	4	45
46	+	H	+	${\sf H}$	H	H	4	H		H	+	+	H	+	H	+			Н	+	Н	H	1	ХУ	y	x	ХV	(x	x	х ,	хх	x	+	+	x	X	ХX	x	x	ХX	(x	x	хх	x	H	+	\vdash	H	+	+	Н	+	+	+	H	H	+	+	H	+	46
48	H	Ħ	Ħ	H	H	Ħ	1	H	+	H	$\dagger \dagger$	t	H	t	H		1			t	H	H	ť	Ť	Ħ	Ħ	Ť	Ť	Ħ	Ť	Ť	Ħ	ł		Ħ	7	Ť	Ħ	Ť	Ť	Ť	Ħ	†	Ť	H	t	H	Ħ	t	t	H	7	†	t	H	Ħ	\dagger	t	Ħ	\dagger	48
49		П		Ц	Ц			Ц			Ц	1	Ц	Ļ	П	Ī			П		П	П	2	хх	X	X	X X	X	Х	X Z	хх	X		1	П	1	Ţ			Ţ		П	Ţ		П	1	Х	Х	ХХ	X	Х	X	X :	хх	X	Х	х	Į	Д	1	49
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53		Ħ		$\parallel \uparrow \parallel$	⇈	Ħ		Ħ		Ħ	$\dagger \dagger$	_	ŢĹ			Į	ď	İ	Ħ	Ť	Ħ	Ħ	1	хх	x	x	X X	x	х	x :	хх	x	_	t	х	x	х	x	x	х	x	x	хх	x	Ħ	j	х	x	хх	κx	х	x	X :	хх	х	х	х	Ť	Ħ	t	53
54		H	I	H	H	Д		Ц	\blacksquare		П		П	T	1		Ţ		I	Ţ	Ц	Ц	Ţ	Ţ	Д	J	Ţ	I		Ţ	Ţ	Д	Ţ	Į	П	Ţ	Ţ	Į	Ţ	Ţ	Ĺ		Ţ	Ĺ	Ц	Ţ	Ĺ	Д	Ţ	Ţ	Д	Ţ	Ţ	Ţ	Ļ		Ţ	Į	Д	7	54
55	+	+	+	+	+	+	+	H	+	H	+	+	${}^{\rm H}$	+	H	+	\dashv	+	Н	+	Н	Н	- 2	Х	X	Х	XΣ	X	Х	X Z	хх	x	-	-	Х	X	ХХ	X	X	X X	X	Х	X X	X	H	+	Х	Х	хх	X	Х	Х	X :	Х	X	Х	X	+	H	+	55
56 57	+	$\dagger \dagger$	+	$\dag \dag$	H	H	+	H	+	H	+	+	H	+	H	+	\dagger		H	\dagger	H	H	-	хх	X	x	X X	x	х	x :	хх	x	\dagger	t	х	x	хх	x	X	x x	X	X	хх	x	H	\dagger	х	х	ХХ	x x	х	х	X :	хх	x	х	х	\dagger	H	+	56 57
58				Ц	П	I		Ц		Ц			П	l	Ц				Ц	1		Ц												L	П					Ī						1	L		1	İ	П	1	1	l		П	1	I	П	I	58
59		$oldsymbol{\sqcup}$	H	oxdapprox	Щ	Ц	-	Ц	\bot	Ц	\prod	- -	\coprod	1	Ц	1	ot		Ц	1	H	Ц	1	х	X	X	X X	X	Х	X	х	X	1	1	х	X	Х	X	X	X X	X	Х	Х	X	Ц	1	L	\sqcup	1	\downarrow	Ц	_[4	+	L	Ц	\downarrow	\perp	Ц	4	59
60	+	+	+	${\mathsf H}$	+	H	+	H	+	H	+	+	${+}$	+	H	+	\dashv	+	H	+	Н	H	+	+	Н	H	ł	+	H	+	+	H	ł	-	Н	+	+	H	\dashv	+	H	H	+	╁	H	+	+	H	+	+	H	\dashv	+	+	Н	H	╁	+	H	+	60
62		Ħ	\dagger	Ħ	Ħ	Ħ		Ħ		Ħ	$\dagger \dagger$	_	Ħ	T	Ħ	l	Ħ	t	Ħ	t	Ħ	Ħ	t	t	H	H	t	t	H	†	\dagger	H	t	t	\parallel	_	j	H	Ħ	1	Ħ	Ħ	t	İ	Ħ	1	l	Ħ	t	T	Ħ		Ì	Ì	Ħ	Ħ	1	t	Ħ	\dagger	62
63		П			П	П		П		П	П		П	T	П	Γ	1		I	6 1	3	П	1	I	П	7	7 3	3 1	2	3	4	П	1	Γ	П	1	Ţ		Į	Ţ		П	Ţ		П	Ţ			Ţ	Ţ	П	J	Ţ	Ī	П		Ţ	I	Д	1	63
64	\vdash	+	+	${f H}$	H	\mathbb{H}	+	H	+	H	+	+	H	+	H	+	4	\perp	Н	+	Н	H	+	+	Н	Н	+	Ł	H	+	+	H	+	+	Н	+	+	H	H	+	H	H	+	╀	H	+	1	H	+	+	H	4	+	+	Н	H	+	+	H	+	64
65 66	+	H	+	${\sf H}$	${}^{\rm H}$	+	+	H	+	H	+	+	${\dagger}$		H	+	\forall	+	H	+	H	H	+	+	H	H	+	H	H	+	+	H	+	-	H	+	+	H	\dashv	+	H	H	+	+	H	-	\vdash	H	+	+	H	+	+	+	H	H	+	+	H	+	65
0 1	0 0	0	0 0	0 0	0 1	1 1	1 1	1	1 1	1 1	1 1 8 a	2 2	2	2 2	2	2 2	2 2	2 3	3	3 3	3	3	3 3	3 3	3	4	4 4	4	4	4 4	4 4	4	4 5	5 5	5	5	5 5	5	5	5 5	6	6	6 6	6	6	6 6	6 g	6 q	7 7	7 7	7	7 4	7	7 7	7 g	7	8 8 0 4	8	8	8 8	3 5
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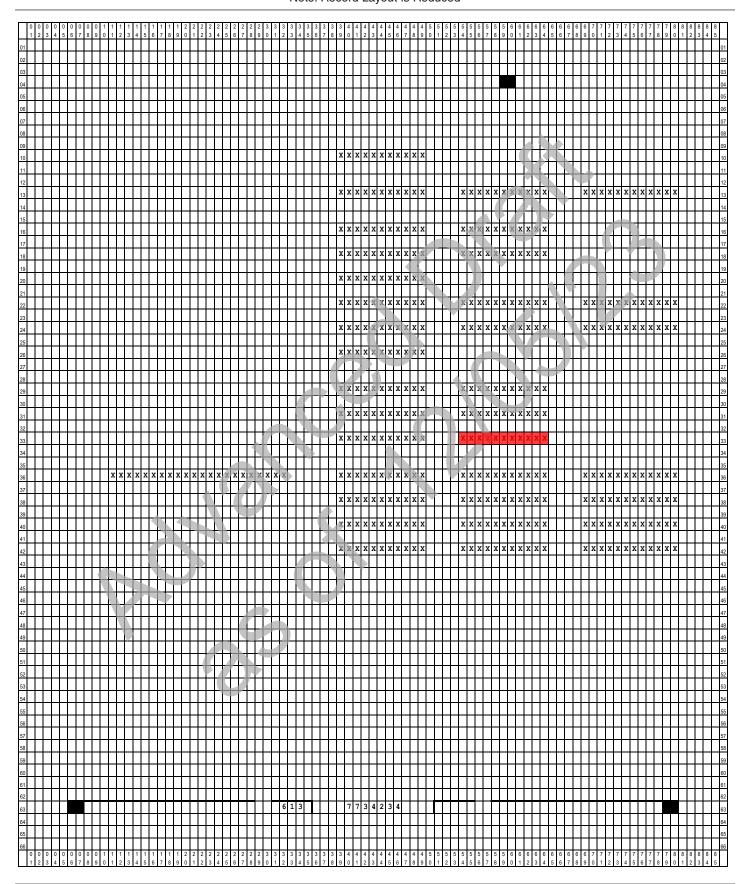
Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 2) Note: Record Layout is Reduced



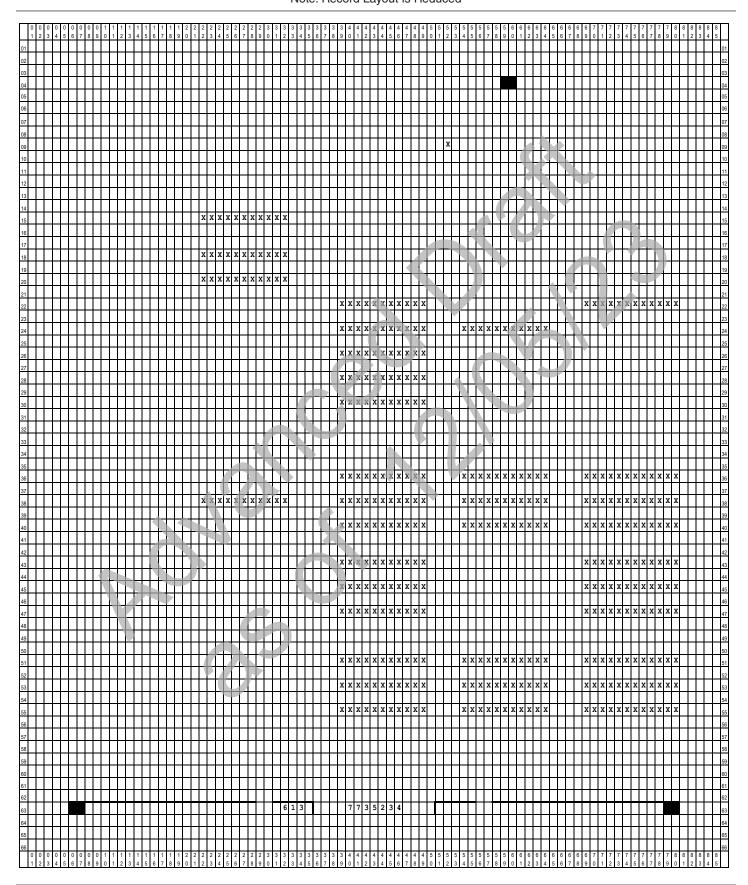
Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 3) Note: Record Layout is Reduced



Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 4) Note: Record Layout is Reduced



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



Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 6) Note: Record Layout is Reduced

1 2 3 4 5 6	0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 2 2 2 2	6 6 7 7 7 7 7 7 7 7 7 7 7 7 8 8 8 8 8 8 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4	. 5
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02			02
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09		x x x x x x x x x x x x	09
11			11
12		x x x x x x x x x x x x x	12
13			13
14		x x x x x x x x x x x x x x x x x x x	14
15		x x x x x x x x x x x x x x x x x x x	15
17			17
18			18
19			19
20			20
21		x x x x x x x x x x x x x	21
23			23
24		x x x x x x x x x x x x x x x x x x x	24
25			25
26		x x x x x x x x x x x x x x x x x x x	26
27	+++++++++++++++++++++++++++++++++++++		27
29			29
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31			31
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43			43
44	++ \\-\\-		44
46		x x x x x x x x x x x	46
47			47
48		x x x x x x x x x x x x x x x x x x x	48
49			49
51			50
52			52
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