Absolute Positioning Form 540NR Specifications (Side 1)

Definitions	NUMERIC = 0-9	(MUST BE AL	,	(print lines Survey. (pr	er New 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc Id and Paper Return rint 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 Position	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description
1-3	Blank lines	_		_	
4	"Taxable Year" and "Underline"	6	8	13	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	"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 "540NR" 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 "540NR" Area	70	9	78	Conventional form size/style
6	Bold Line	6	-	80	Conventional form size/style
7	Amended	6	$\overline{\mathbf{S}}$	12	"AMENDED" If Amended = Yes - print "AMENDED" If Amended = No - leave blank "1" If Amended = Yes - Print "1"
7	Amended Tax Return	16	1	16	If Amended = No – Leave blank
7	Account Period Ending	37	3	39	"APE"
7	Fiscal Year Ending	42	6	47	MMYYYY or leave blank
7	Federal Return Attachment Area	52	29	80	print "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	"22"
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.
<u> </u>	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		10	74	Numeric, "-," mm-dd-yyyy (e.g., 08-01-2022), or blank
10					

	Absolute Posit				
Definitions	NUMERIC = 0-9	JST BE AL	L CAPS) L CAPS), 0-9	(print lines Survey. (pri	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 I unless specific instruction is provided in Field column.
Print Line <u>Number</u>	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	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., 08-01-2022), 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 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 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

Print Line	NUMERIC = 0-9 ALPHANUMERIC = A-Z	(MUST BE AL	L CAPS), 0-9		es 7–60) and CTP ID, Doc ID and Paper Return	
Line				Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in Field Description column.		
Number	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	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 Na (if applicable)	ame 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	_	-	_	Conventional form size/style with absolute position data fields	
31-32	Form area	6	-	80	Conventional form, size/style	
33	Line 1. Single	12	1	12	Upper X = marked check box Blank = unn arked check box	
33	Line 4. Head of household	36	1	36	Upper X = marked check box Blank = unmarked check box	
34	Blank line	-				
35	Line 2. Married/RDP filing jointly	12	1	12	Upper X = marked check box Blank = unmarked check box	
35	Line 5. Qualifying surviving spouse	36	1	36	Upper X = marked check box Blank = unmarked check box	
36-38	Form area	6	_	80	Conventional form, size/style	
39	Line 3. Married/RDP filing separately	12	1	12	Upper X = marked check box Blank = unmarked check box	
40	Blank line	-	-	-	_	
41	Line 6. Claimed as a Dependent on Another Return	66	1	66	Upper X = marked check box Blank = unmarked check box	
42-44	Blank lines		-	-		
45	Line 7. Personal Exemption Count	54	1	54	"0", "1", "2"	
45	Line 7. Personal Exemption Amount	65	15	79	Numeric	
46	Blank line	_	_	-	-	
47	Line 8. Blind Exemption Count	54	1	54	"0," "1," "2"	
47	Line 8. Blind Exemption Amount	65	15	79	Numeric	
48	Blank line	-	-	-	_	
49	Line 9. Senior Exemption Count	54	1	54	"0", "1", "2"	
49	Line 9. Senior Exemption Amount	65	15	79	Numeric	
50-51	Blank lines	_	-	_	-	
52	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 .	

Absolute Positioning Form 540NR Specifications (Side 1)

Definitions	ALPHA = NUMERIC =	A-Z (MUST B 0-9	E ALL CAPS)		Use Courier New 12-point font, not bold, for taxpayer data (print lines 7–60) and CTP ID, Doc ID and Paper Return	
	ALPHANUMERIC =		E ALL CAPS), 0	⁻⁹ Survey. (p Left Align	orint line 63). All printed text and data must be ed unless specific instruction is provided in Field on column.	
Print Line <u>Number</u>	Identification	Begir Print <u>Posit</u>	Field	n End Print <u>Position</u>	Field Description	
	Line 10. Dependent 2 First Name If entry made in this field, there me entries in "Dependent 2 Last Name "Dependent 2 Relationship" field,	e" field,			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	
52	"Dependent 2 SSN" field. Otherwis all four fields must be blank.	se, 41	11	51	Relationship" field at print line 58. Otherwise, all four fields must be blank.	
	Line 10. Dependent 3 First Name If entry made in this field, there me entries in "Dependent 3 Last Nam "Dependent 3 Relationship" field,	e" field,		~	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	
52	"Dependent 3 SSN" field. Otherwis all four fields must be blank.		11	72	four fields must be blank. (Exception: If more than three dependents, leave blank.)	
53	Blank line	_	_	-	-	
	Line 10. Dependent 1 Last Name					
54	If entry made in this field, there mu entries in "Dependent 1 First Nam "Dependent 1 Relationship" field a "Dependent 1 SSN" field. Otherwis all four fields must be blank.	e" field, Ind	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. C herwise, all four fields must be blank.	
	Line 10. Dependent 2 Last Name					
54	If entry made in this field, there mu entries in "Dependent 1 First Nam "Dependent 1 Relationship" field and "Dependent 1 SSN" field. Other all four fields must be blank.	e" field,	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.	
	Line 10. Dependent 3 Last Name				Alpha. If entry made in this field, there must be entries in "Dependent 3 First Name" field at print	
54	If entry made in this field, there me entries in "Dependent 1 First Nam "Dependent 1 Relationship" field and "Dependent 1 SSN" field. Other all four fields must be blank.	e" field,	17	78	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.)	
55	Blank line		_	_	_	
	Line 10. Dependent 1 SSN					
56	If entry made in this field, there me entries in "Dependent 1 First Nam "Dependent 1 Last Name" field and "Dependent 1 Relationship" fi Otherwise, all four fields must be	e" field, eld.	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.	
	Line 10. Dependent 2 SSN				Numeric. If entry made in this field, there must be	
	If entry made in this field, there me entries in "Dependent 2 First Nam "Dependent 2 Last Name" field and "Dependent 2 Relationship" fi	e" field,			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	
56	Otherwise, all four fields must be		9	49	blank.	

Definitions		= A-Z (M = 0-9	UST BE AL	L CAPS)		ier New 12-point font, not bold, for taxpayer data	
			UST BE AL	L CAPS), 0-9	Survey. (p Left Aligne	57-60) and CTP ID, Doc ID and Paper Return rint line 63). All printed text and data must be ad unless specific instruction is provided in Field in column.	
Print Line <u>Number</u>	Identification		Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description	
56	Line 10. Dependent 3 SSN If entry made in this field, there entries in "Dependent 3 First Na "Dependent 3 Last Name" field and "Dependent 3 Relationship Otherwise, all four fields must b	ame" field, " field.	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.)	
57	Blank line		-	_	-		
58	Line 10. Dependent 1 Relationshi If entry made in this field, there entries in "Dependent 1 First Na "Dependent 1 Last Name" field and "Dependent 1 SSN" field. O all four fields must be blank.	must be ame" field,	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 50. Otherwise, all four fields must be blank .	
	Line 10. Dependent 2 Relationshi	0				Alpha. If entry made in this field, there must	
58	If entry made in this field, there entries in "Dependent 2 First Na "Dependent 2 Last Name" field and "Dependent 2 SSN" field. O all four fields must be blank.	ame" field,	41	12	52	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 .	
	Line 10. Dependent 3 Relationshi If entry made in this field, there entries in "Dependent 3 First Na "Dependent 3 Last Name" field and "Dependent 3 SSN" field. C	must be ame" field,		N		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	
58	all four fields must be blank.		62	12	73	dependents, print "SEE ATTACHED"	
59	Blank line	~	-	_	_	-	
60	Line 10. Dependent Exemption Co	ount	51	2	52	Numeric, For Example "1", "2", "3" "99"	
60	Line 10. Dependent Exemption Ar	nount	65	15	79	Numeric	
61	Blank line			-	_	-	
62-63	Bottom Registration Mark, Anchor conventional Form 540NR	Mark, and	_	_	_	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, "3131224"	
						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 FTB to have my data "5" = My federal e-file return was rejected "6" = I have no internet connection	
63	Paper Return Survey		53	1	53	Or blank	

Absolute Positioning Form 540NR Specifications (Side 1)

Definitions	ALPHA = NUMERIC =	A-Z (MUST 0-9	BE ALL	CAPS)		Use Courier New 12-point font, not bold, for taxpayer dat	
			BEALL	CAPS), 0-9	Survey. (prii	7–60) and CTP ID, Doc ID and Paper Return nt line 63). All printed text and data must be unless specific instruction is provided in Field column.	
Print Line <u>Number</u>	Identification	Pri	gin nt sition	Maximum Field <u>Length</u>	End Print <u>Position</u>	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 absolute position data fi	elds –		_	_	Conventional form size/style with absolute position data fields	
7	Line 11. Exemption amount	65		15	79	Numeric	
8-9	Blank lines	-		_	-		
10	Line 12. Total CA wages from Form(s) V	V-2 40		15	54	Numeric	
11	Blank line	-		-	-	-	
12	Line 13. Federal AGI	62		15	76	Numeric	
13	Blank line	-		-	-	-	
14	Line 14. CA Adjustments - subtractions	62		15	76	Numeric	
15-17	Form area	6			80	Conventional form, size/style	
18	Line 16. CA Adjustments - additions	62		15	76	Numeric	
19	Blank line	_		-	-	-	
20	Line 17. Adjusted gross income from all	sources 62		15	76	Numeric	
21	Blank line				-	-	
22	Line 18. Standard/Itemized Deductions	62		15	76	Numeric	
23	Blank line			-		_	
24	Line 19. Total taxable income "Write in"	51		5	55	Alpha	
24	Line 19. Total taxable income	62		15	76	Numeric	
25-27	Form area	6		-	80	Conventional form, size/style	
28	Line 31. Tax from FTB 3800 Check Box	27	X	1	27	Upper X = marked check box Blank = unmarked check box	
28	Line 31. Tax from FTB 3803 Check Box	39		1	39	Upper X = marked check box Blank = unmarked check box	
28	Line 31. Tax	62		15	76	Numeric	
29	Blank line	-		-	_	_	
30	Line 32. CA AGI from Sch CA (540 NR)	40		15	54	Numeric	
31	Blank line	-		_	_	-	
32	Line 35. CA Taxable Income from Sch C (540NR)	A 62		15	76	Numeric	
33	Blank line			_	_	_	
34	Line 36. CA Tax Rate	49		6	54	Alphanumeric "N.NNNN"	
35	Blank line	-		-	_	_	
36	Line 37. CA Tax Before Exemption Cred			15	76	Numeric	
37-38	Blank lines	_		_	_	_	
39	Line 38. CA Exemption Credit Percentage	ge 49		6	54	Alphanumeric "N.NNNN"	
40	Blank line	_		_	_		
41	Line 39. CA Prorated Exemption Credits	62		15	76	Numeric	
42	Blank Line	-		_	_	_	

Definitions	ALPHA = A-Z (M	IUST BE AL		Use Courier New 12-point font, not bold, for taxpayer data			
Delimitoris	NUMERIC = 0-9		UST BE ALL CAPS), 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 Field Description column.		
Print Line Number	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description		
44	Blank Line	_	_	_			
45	Line 41. Tax from Sch G-1 Check Box	36	1	36	Upper X = marked check box Blank = unmarked check box		
45	Line 41. Tax from FTB 5870A Check Box	48	1	48	Upper X = marked check box Blank = unmarked check box		
45	Line 41. Tax	62	15	76	Numeric		
46	Blank line	_	_	-			
47	Line 42. Add line 40 and line 41	62	15	76	Numeric		
48-49	Blank lines	_	-		-		
50	Line 50. Nonrefundable Child/Dependent Care Expenses	62	15	76	Numeric		
51	Blank line	_	-	-	-		
52	Line 51. Credit for joint custody head of household	40	15	54	Numeric		
53	Blank line	-		-	-		
54	Line 52. Credit for dependent parent	40	15	54	Numeric		
55	Blank line	-	-	-			
56	Line 53. Credit for senior head of household	40	15	54	Numeric		
57	Blank line	-	-	-			
58	Line 54. Credit percentage	49	6	54	Alphanumeric "N.NNNN"		
59	Blank line	-	-	-	_		
60	Line 55. Credit amount	62	15	76	Numeric		
61	Blank line	-	-	_	_		
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR	_	-	_	End of bottom registration mark, anchor mark, and conventional form size/style		
63	CTP ID (mandatory)	32	3	34	Numeric		
63	Doc ID (mandatory)	40	7	46	Numeric, "31322 2 4"		
	25				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 FTB to have my data "5" = My federal e-file return was rejected		
					"6" = I have no internet connection		

Absolute Positioning Form 540NR Specifications (Side 2)

Absolute Positioning Form 540NR Specifications (Side 3)

	Absolute Posi				
Definitions	NUMERIC = 0-9	UST BE AL UST BE AL	L CAPS) L CAPS), 0-9	(print lines 7 Survey. (prir	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 unless specific instruction is provided in Field column.
Print Line <u>Number</u>	Identification	Begin Print Position	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	Form area	6	_	80	Conventional form, size/style
		•			Conventional form size/style with exact position
7-59	Form area with exact position data fields	_	-	-	data fields
7	Line 58. Code	44	3	46	Numeric
7	Line 58. Amount	62	15	76	Numeric
8	Blank line	-	-	-	
9	Line 59. Code	44	3	46	Numeric
9	Line 59. Amount	62	15	76	Numeric
10	Blank line	_	-	- /	-
11	Line 60. Claim more than two credits	62	15	76	Numeric
12	Blank line	_	-	-	
13	Line 61. Nonrefundable renter's credit	62	15	76	Numeric
14	Blank line	-		-	-
15	Line 62. Total Credits	62	15	76	Numeric
16	Blank line		_	-	
17	Line 63. Subtract line 62 from line 42	62	15	76	Numeric
18-19	Blank lines		_		_
20	Line 71. Alternative minimum tax	62	15	76	Numeric
21	Blank line	_		_	_
22	Line 72. Mental Health Services Tax	62	15	76	Numeric
23	Blank line	-	_	_	_
24	Line 73. Other taxes and credits "write in"	36	20	55	Alphanumeric
24	Line 73. Other taxes and credit recapture	62	15	76	Numeric
25	Blank line	02	_	_	
26	Line 74. Total Tax	62	15	76	Numeric
27-28	Blank lines	02	-	70	
29	Line 81. CA income tax withheld	62	15	76	Numeric
30	Blank line	-	-		-
31	Line 82. CA estimated tax and other payments	62	15		Numeric
32	Blank line	-	-		-
33	Line 83. Withholding (Form 592-B and/or 593)	62	15	76	Numeric
34	Blank line	-	-		
35	Line 84. Excess SDI (or VPDI) withheld	62	15	76	Numeric
36	Blank line	-	-	-	-
37	Line 85. Earned Income Tax Credit	62	15	76	Numeric
38	Blank line	-	-	_	-
39	Line 86. Young Child Tax Credit	62	15	76	Numeric

Absolute Positioning Form 540NR Specifications (Side 3)

Definitions	NUMERIC = 0-9	JST BE AL JST BE AL	L CAPS) L CAPS), 0-9	(print lines Survey. (p	er New 12-point font, not bold, for taxpayer dat 57–60) and CTP ID, Doc Id and Paper Return rint line 63). All printed text and data must be ed 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
40	Blank line	62	15	76	_
41	Line 87. Foster Youth Credit	62	15	76	Numeric
42	Blank line	-	-	-	-
43	Line 88. Total Payments "Write in"	49	7	55	Alphanumeric
43	Line 88. Total Payments	62	15	76	Numeric
44-45	Blank lines	_	_	-	-
46	Line 91. If you and your household had full-year health coverage check the box.	60	1	60	Upper X = marked check box Blank = unmarked check box
47	Blank line	_	-	-	-
48	Line 91. Individual Shared Responsibility (ISR) Penalty	53	15	67	Numeric
49-50	Blank lines	-	-	-	-
51	Line 92. Payment after individual Shared Responsibility	62	15	76	Numeric
52	Blank line	-		-	-
53	Line 93. Individual Shared Responsibility Penalty Balance.	62	15	76	Numeric
54	Blank line		-	-	
55	Line 101. Overpaid Tax	62	15	76	Numeric
56	Blank line	-	-		-
57	Line 102. Overpaid tax applied to estimated tax	62	15	76	Numeric
58	Blank line	-	-	_	_
59	Line 103. Overpaid tax available this year	62	15	76	Numeric
60-62	Blank lines	-	-	_	-
63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR	-		_	End of bottom registration mark, anchor mark, and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc ID (mandatory)	40	7	46	Numeric, "31332 2 4"
	S.				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 FTB to have my data "5" = My federal e-file return was rejected
					"6" = I have no internet connection

Definitions		IUST BE AL	UST BE ALL CAPS)		Use Courier New 12-point font, not bold, for taxpayer data		
	NUMERIC = 0-9 ALPHANUMERIC = A-Z (N	IUST BE AL	L CAPS), 0-9	(print line: Survey. (p Left Aligne	s 7–60) and CTP ID, Doc ID and Paper Return wint line 63). All printed text and data must be ed unless specific instruction is provided in Field on column.		
Print Line Number	Identification	Begin Print Position	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description		
1-3	Blank lines	<u>–</u>		<u>–</u>			
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style		
- 5-6	Form area	6	_	80	Conventional form size/style		
7	Line 104. tax due.	62	15	76	Numeric		
-	Blank lines	-	-		Numeric		
12 59			_	_	Conventional form size/style with exact position data fields		
12-58	Form area with exact position data fields	-	- 15	-	Numeric		
12	Code 400. California Seniors Special Fund	62	15	76			
13 14	Blank line Code 401 Alzeheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	62	- 15	- 76	- Numeric		
15	Blank line	-	15	10	Numens		
15	Code 403 Rare and Endangered Species Preservation Voluntary Tax Contribution	_		_			
16	Program	62	15	76	Numeric		
17	Blank line	-	-	-	-		
18	Code 405. California Breast Cancer Research Voluntary Tax Contribution Fund	62	15	76	Numeric		
19	Blank line	-	-	-	_		
20	Code 406. California Firefighters' Memorial Voluntary Tax Contribution Fund	62	15	76	Numeric		
21	Blank line	-	_	_			
22	Code 407. Emergency Food for Families Voluntary Tax Contribution Fund	62	15	76	Numeric		
23	Blank line	-	-	-			
24	Code 408: California Peace Officer Memorial Foundation Voluntary Tax Fund	62	15	76	Numeric		
25	Blank line		-	-			
26	Code 410. California Sea Otter Voluntary Tax Contribution Fund	62	15	76	Numeric		
27	Blank line	-	-	-			
28	Code 413. California Cancer Research Voluntary Tax Contribution Fund	62	15	76	Numeric		
29	Blank line	-	-	_	_		
	Code 422. School Supplies for Homeless						
30	Children Voluntary Tax Contribution Fund	62	15	76	Numeric		
31	Blank line	_	-	_	_		
32	Code 423. State Parks Protection Fund/Parks Pass Purchase	62	15	76	Numeric		
33	Blank line	-	-	_	_		
34	Code 424. Protect our Coast and Oceans Voluntary Tax Contribution Fund	62	15	76	Numeric		
35	Blank line	_	_	_	_		

Absolute Positioning Form 540NR Specifications (Side 4)

Definitions	NUMERIC = 0-9	IUST BE ALI IUST BE ALI	_ CAPS) _ CAPS), 0-9	(print lines Survey. (pri	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 I unless specific instruction is provided in Field column.
Print Line <u>Number</u>	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description
36	Code 425. Keep Arts in Schools Voluntary Tax Contribution Fund	62	15	76	Numeric
37	Blank line	-	-	_	-
38	Code 431. Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	; 6 2	15	76	Numerie
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 <u>,</u>	Blank line	-	-	-	-
44	Code 440. Rape Kit Backlog Voluntary Tax Contribution Fund	62	15	76	Numeric
45 <u>,</u>	Blank line	-	-	-	-
4 6	Code 444. Suicide Prevention Voluntary Tax Contribution Fund	62	15	76	Numeric
47	Blank line		_	-	-
48 <u>,</u>	Code 445. Mental Health Crisis Prevention Voluntary Tax Contribution Fund	62	15	76	Numeric
49 <mark>.</mark>	Blank line		_	-	
50	Code 446. California Community and Neighborhood Tree Voluntary Tax Contribution		45	70	Numeria
50	Fund Blank line	62	15 -	76	Numeric _
51 52	Line 120. Total Contributions	62	15	76	
52 53-55	Blank lines	02	15		Numeric
56 56	Line 121. Amount You Owe	62	15	76	Numerie
		02	10	70	Numerie
	Blank lines		_	_	_
57-62 63	Blank lines Bottom Registration Mark, Anchor Mark, and conventional Form 540NR	_	_	_	End of bottom registration mark, anchor mark, and conventional form size/style
57-62	Bottom Registration Mark, Anchor Mark, and	- 32	_ _ 3	_ _ 34	
57 62 63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR		- 3 7		and conventional form size/style
57-62 63 63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR CTP ID (mandatory)	32		34	and conventional form size/style Numeric, replace '613' with your assigned CTP ID

Definitions	ALPHA = A-Z (M	IUST BE ALL	CAPS)	Use Courie	r New 12-point font, not bold, for taxpayer data
	NUMERIC = 0-9	IUST BE ALL		(print lines Survey. (pri	7–60) and CTP ID, Doc ID and Paper Return nt line 63). All printed text and data must be I unless specific instruction is provided in Field
Print Line <u>Number</u>	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	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- 57	Form area with exact position data fields	_	-	_	Conventional form size/style with exact position data fields
<mark>8-10</mark>	Form area	6	-	80	Conventional form, size/style
► +1 <u>,</u>	Line 123. FTB 5805 Check Box	22	1	22	Upper X = marked check box Blank = unmarked check box
11	Line 123. FTB 5805F Check Box	36	1	36	Upper X = marked check box Blank = unmarked check box
11	Line 123. Underpayment of Estimated Tax	62	15		Numeric
12	Blank line	-	-	-	-
13	Form area	6	-	80	Conventional form, size/style
14-15	Blank lines	-		-	-
16	Line 125. Refund or No Amount Due	62	15	76	Numeric
17-22	Blank lines		-	_	-
	1Checking Check Box				
23	If entry in this field, there must be entries in "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.	24	1.	24	Upper X = marked check box Blank = unmarked check box
20	1Routing Number	27			Numeric. First two positions must be 01 through 12 or 21 through 32. If entry made in this field, there must be entries in
24	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	the "DDR Account Number" Field at print line 27 and "Checking" Check box at print line 26 or "Savings" Check box at print line 28. Otherwise, all four fields must be blank .
	1Account Number If entry in this field, there must be entries in "Routing Number" Field and "Checking or Savings" Check Box. Otherwise,	U			Numeric; "-" If entry made in this field, there must be entries in the "Routing Number" Field at print line 27 and "Checking" Check box at print line 26 or "Savings" Check box at print
24	all three fields must be blank.	32	17	48	line 28. Otherwise, all four fields must be blank
24	Line 126. 1Direct Deposit Amount	62	15	76	Numeric
					Upper X = marked check box
25	1Savings Check Box	24	1	24	Blank = unmarked check box
26-29	Blank lines	-	-	_	
	2Checking Check Box				
	If entry in this field, there must be entries in "Routing Number" Field and "Account Number" Field. Otherwise, all three fields				Upper X = marked check box
30	must be blank.	24	1	24	Blank = unmarked check box

Definitions	NUMERIC = 0)-9 `	JST BE ALL JST BE ALL	CAPS) CAPS), 0-9	(print lines Survey. (pri	er New 12-point font, not bold, for taxpayer dat 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 Fiel a column.
Print Line <u>Number</u>	Identification		Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>
	2Routing Number					Numeric. First two positions must be 01 through 12 or 21 through 32. If entry made in this field, there must be entries i
31,	If entry in this field, there must be ent in "Account Number" Field and "Chec or Savings" Check Box. Otherwise, all three fields must be blank.		12	9	20	the "DDR Account Number" Field at print line 34 and "Checking" Check box at print line 33 or "Savings" Check box at print line 35. Otherwise, all four fields must be blank
	2Account Number					Numeric; "-" If entry made in this field, there mus
31	If entry in this field, there must be ent in "Routing Number" Field and "Chec or Savings" Check Box. Otherwise, all three fields must be blank.		32	17	48	be entries in the "Routing Number" Field at print line 34 and "Checking" Check box at print line 33 or "Savings" Check box at print line 35. Otherwise, all four fields must be blank
31 <u>,</u>	Line 127. 2Direct Deposit Amount		62	15	76	Numeric
32	2Savings Check Box		24	1	24	Upper X = marked check box Blank = unmarked check box
33-45	Form area		6	-7	80	Conventional form, size/style
4 6	Email address		15	48	62	Alphanumeric
4 6	Preferred phone number		66	14	79	Numoric; "_"
47-51	Form area		6	-	80	Conventional form, size/style
52	PTIN		71	9	79	Numeric
53-54	Blank lines		-	-	-	_
55	FEIN		71	9	79	Numeric
56	Blank line	7	_	-	_	_
57	Yes - Discuss Return Check Box		64	4	6 4	Upper X = marked check box Blank = unmarked check box
57	No Discuss Return Check Box		72	4	72	Upper X = marked check box Blank = unmarked check box
58-62	Form area		6	-	80	Conventional form, size/style
63	Bottom Registration Mark, Anchor Mark, conventional Form 540NR	and		-	_	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, "3135224"
	0.					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 ETB to have my data
63	Paper Return Survey		53	1	53	"4" = I do not want FTB to have my data "5" = My federal e-file return was rejected "6" = I have no internet connection Or blank

Absolute Positioning Form 540NR Specifications (Side 5)

Definitions	ALPHA =	Δ-7 (Μ	UST BE ALL	CAPS)		r Now 10 point font not hold for towns and de
Demnitions	ALPHA = NUMERIC = ALPHANUMERIC =	0-9	UST BE ALL	,	(print lines Survey. (pri	r New 12-point font, not bold, for taxpayer dat 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 Fiel column.
Print Line <u>Number</u>	Identification		Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description
	2Routing Number If entry in this field, there must be in "Account Number" Field and "(or Savings" Check Box. Otherwis	Checking		-		Numeric. First two positions must be 01 through 12 or 21 through 32. If entry made in this field, there must be entries the "DDR Account Number" Field at print line 34 and "Checking" Check box at print line 33 or "Savings" Check box at print
31	all three fields must be blank.	,	12	9	20	line 35. Otherwise, all four fields must be blan
31	2Account Number If entry in this field, there must be in "Routing Number" Field and "C or Savings" Check Box. Otherwis all three fields must be blank.	Checking	32	17	48	Numeric; "" If entry made in this field, there must be entries in the "Pouting Number" Field at print line 34 and "Cheeking" Check box at print line 33 or "Savings" Check box at print line 35. Otherwise, all four fields must be blant
31	Line 127. 2Direct Deposit Amount		62	15	76	Numeric
> 32	2Savings Check Box		24	4	24	Upper X – marked check box Blank – unmarked check box
33-45	Form area		6	-7	80	Conventional form, size/style
46	Email address		15	48	62	Alphanumeric
46 <u>,</u>	Preferred phone number		66	14	79	Numeric; "-"
47-51 <mark>,</mark>	Form area		6	-	80	Conventional form, size/style
52 <mark>.</mark>	PTIN		71	9	79	Numeric
53-54	Blank lines		-	-	-	_
55	FEIN		71	9	79	Numeric
56 <u></u>	Blank line		-	-	_	_
57	Yes – Discuss Return Check Box		64	1	64	Upper X = marked check box Blank = unmarked check box
57	No – Discuss Return Check Box		72	1	72	Upper X = marked check box Blank = unmarked check box
58-62	Form area		6	-	80	Conventional form, size/style
→ 63	Bottom Registration Mark, Anchor M conventional Form 540NR	ark, and	Ŭ	_		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, "313 5 224"
	0					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 m data "4" = I do not want FTB to have my data
	Description of the		50		50	"5" = My federal e-file return was rejected "6" = I have no internet connection
63	Paper Return Survey		53	1	53	Or blank

GUIDELINES FOR ABSOLUTE POSITIONING FORM 540NR

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

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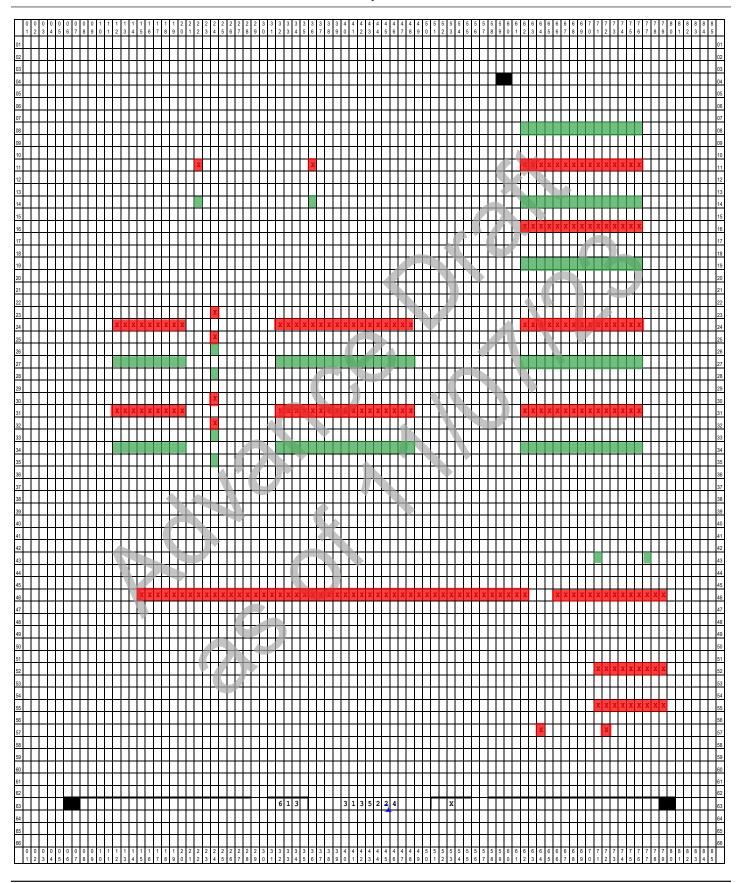
Absolute Positioning Form 540NR Entity Area Record Layout (Side 2) Note: Record Layout is Reduced

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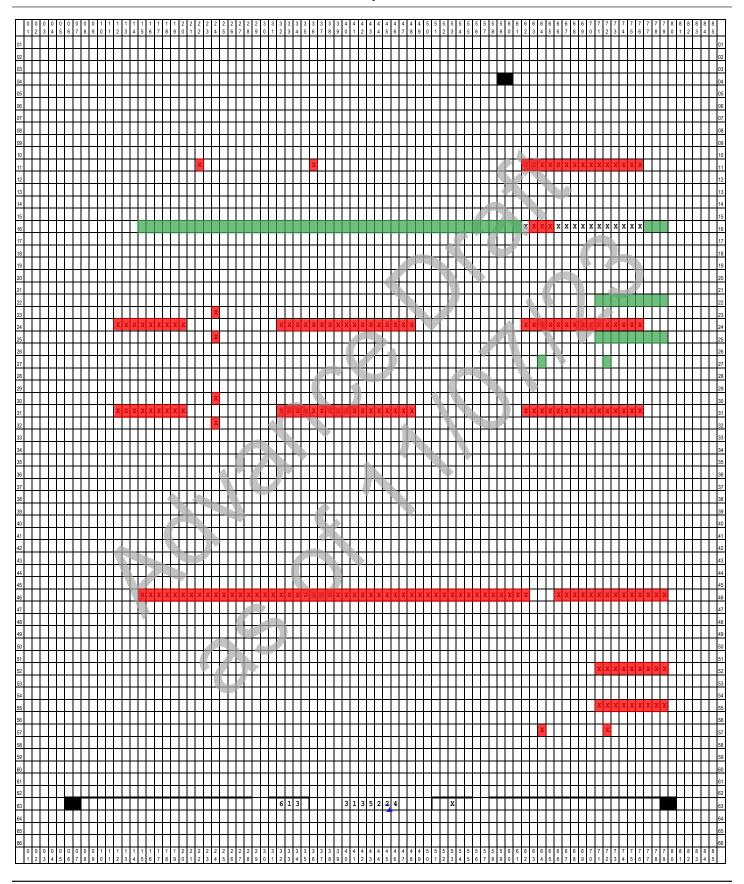
Absolute Positioning Form 540NR Entity Area Record Layout (Side 3) Note: Record Layout is Reduced

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



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



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