Absolute Positioning Form S	Schedule CA (54)	0) Specifications ((Side 1)
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Definitions	NUMERIC = 0-9	IUST BE AL	L CAPS), 0-9	(print lines Survey. (p	er New 12-point font, not bold, for taxpayer data 57–60) 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 Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	<u> </u>	<u>Lengin</u>	<u> </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
	Form area	6		80	Conventional form size/style
9-59	Form area with absolute position data fields	-	V	-	Conventional form size/style with absolute 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)

Definitions	ALPHA = A-Z (M	UST BE ALI	CAPS)	Llaa Cauri	ay Navy 10 majort faunt mat hallel fauntavyaavay elek
Deminions	NUMERIC = 0-9 `		L CAPS), 0-9	(print lines Survey. (p	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	ldes Wife and an	Begin Print	Maximum Field	End Print	Field
Number 19	Identification 1dC. Medicaid waiver payments not reported on federal Form(s) W-2 – Additions	Position 68	Length 13	Position 80	<u>Description</u> 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	4	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	_	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

NUMERIC

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ALPHANUMERIC

BLOOP

A-Z (MUST BE ALL CAPS)

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

BLOOP

Left Aligned unless specific instruction is provided in Field Description column.

Prince P						ed unless specific instruction is provided in Field on column.
Section Sect	Line	Identification	Print	Field	End Print	Field
35 3a. Ordinary dividends 20 11 30 Numeric						
35 3bB. Ordinary dividends - Federal Amounts 37 12 48 Numeric				11		· · · · · · · · · · · · · · · · · · ·
35 3bB. Ordinary dividends - Subtractions 52 13 64 Numeric		•				Numeric
35 3bC. Ordinary dividends - Additions 68 13 80 Numeric		·				
Section Sect		· · · · · · · · · · · · · · · · · · ·				
37				_		
37 4bA. IRA distributions – Federal Amounts 37 12 48 Numeric 37 4bB. IRA distributions – Subtractions 52 13 64 Numeric 38-39 Form area 6 - 80 Conventional form size/style 40 5a. Pensions and annutities – Federal Amounts 37 12 48 Numeric 40 5bB. Pensions and annutities – Federal Amounts 37 12 48 Numeric 40 5bB. Pensions and annutities – Subtractions 52 13 64 Numeric 40 5bC. Pensions and annutities – Subtractions 68 13 80 Numeric 41 Form area 6 - 80 Conventional form size/style 42 6a. Social security benefits – Subtractions 52 13 64 Numeric 42 6bA. Social security benefits – Subtractions 52 13 64 Numeric 42 6bC. Social security benefits – Subtractions 52 13 64 Numeric 42 <				11		
37 4bB. IRA distributions - Subtractions 52 13 64 Numeric 37 4bC. IRA distributions - Additions 68 13 80 Numeric 40 5a. Pensions and annuities 20 11 30 Numeric 40 5bA. Pensions and annuities - Federal Amounts 37 12 48 Numeric 40 5bB. Pensions and annuities - Subtractions 52 13 64 Numeric 40 5bC. Pensions and annuities - Additions 68 18 80 Numeric 41 Form area 6 - 80 Conventional form size/style 42 6a. Social security benefits 20 11 30 Numeric 42 6bA. Social security benefits - Federal Amounts 37 12 48 Numeric 42 6bB. Social security benefits - Additions 68 13 80 DO NOT USE 43 Form area 6 - 80 Conventional form size/style 44 7A. Capital gain or (loss) - Federal Amount						
37 4bC. IRA distributions – Additions 68 13 80 Numeric 38-39 Form area 6 - 80 Convertion of form size/style 40 5a. Pensions and annuities 20 11 30 Numeric 40 5bA. Pensions and annuities – Subtractions 52 15 64 Numeric 40 5bC. Pensions and annuities – Additions 68 13 80 Numeric 40 5bC. Pensions and annuities – Additions 68 13 80 Numeric 41 Form area 6 - 80 Conventional form size/style 42 6a. Social security benefits – Federal Amounts 37 12 48 Numeric 42 6bB. Social security benefits – Subtractions 52 13 64 Numeric 42 6bC. Social security benefits – Additions 68 13 80 DO NOT USE 43 Form area 6 - 80 Conventional form size/style 44 7A. Capital gain or (loss)						
Sa. Pensions and annuities 20						
SbA. Pensions and annuities - Federal Amounts 37 12 48 Numeric	38-39	Form area	6	-	80	Conventional form size/style
40 5bB. Pensions and annuities – Subtractions 52 13 64 Numeric 40 5bC. Pensions and annuities – Additions 68 18 80 Numeric 41 Form area 6 - 80 Conventional form size/style 42 6a. Social security benefits – Federal Amounts 37 12 48 Numeric 42 6bB. Social security benefits – Federal Amounts 37 12 48 Numeric 42 6bB. Social security benefits – Additions 68 13 80 DO NOT USE 43 Form area 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 45-48 Form area 6 80 Conventional form size/style 47 and local income taxes – Federal	40	5a. Pensions and annuities	20	11	30	Numeric
SbC. Pensions and annuities - Additions 68 13 80 Numeric	40	5bA. Pensions and annuities – Federal Amounts	37	12	48	Numeric
SbC. Pensions and annuities - Additions 68 13 80 Numeric		5bB. Pensions and annuities – Subtractions	52			
Form area	-					
42 6a. Social security benefits 20 11 30 Numeric 42 6bA. Social security benefits - Federal Amounts 37 12 48 Numeric 42 6bB. Social security benefits - Subtractions 52 13 64 Numeric 42 6bC. Social security benefits - Additions 68 13 80 DO NOT USE 43 Form area 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) - Subtractions 68 13 80 Numeric 45-46 Form area 6 80 Conventional form size/style 47 and local income taxes - Federal Amounts 37 12 48 Numeric 47 and local income taxes - Subtractions 52 13 64 Numeric 47 and local income taxes - Ar ditions			_			
42 6bA. Social security benefits - Federal Amounts 37 12 48 Numeric 42 6bB. Social security benefits - Subtractions 52 13 84 Numeric 42 6bC. Social security benefits - Additions 68 13 80 DO NOT USE 43 Form area 6 - 80 Conventional form size/style 44 7A. Capital gain or (loss) - Federal Amounts 37 12 48 Numeric 44 7B. Capital gain or (loss) - Additions 68 13 80 Numeric 44 7C. Capital gain or (loss) - Additions 68 13 80 Numeric 45-46 Form area 6 80 Conventional form size/style 47 and local income taxes - Federal Amounts 37 12 48 Numeric 47 and local income taxes - Subtractions 52 13 64 Numeric 47 and local income taxes - Subtractions 52 13 64 Numeric 47 and local income taxes - Subtrac	42		$\overline{}$	11		
42 6bB. Social security benefits – Subtractions 52 13 64 Numeric 42 6bC. Social security benefits – Additions 68 13 80 DO NOT USE 43 Form area 6 - 80 Conventional form size/style 44 7A. Capital gain or (loss) – Federal Amounts 37 12 48 Numeric 44 7B. Capital gain or (loss) – Additions 68 13 80 Numeric 44 7C. Capital gain or (loss) – Additions 68 13 80 Numeric 45-46 Form area 6 80 Conventional form size/style 47 and local income taxes – Federal Amounts 37 12 48 Numeric 47 and local income taxes – Subtractions 52 13 64 Numeric 47 and local income taxes – Subtractions 52 13 64 Numeric 48 Form area 6 - 80 Conventional form, size/style 49 2aA. Alimony received – Federal Amounts						
42 6bC. Social security benefits - Additions 68 13 80 DO NOT USE 43 Form area 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 47 In Taxable refunds, credits, or offsets of state and local income taxes - Federal Amounts 37 12 48 Numeric 48 And the conventional form size/style 49 In Taxable refunds, credits, or offsets of state and local income taxes - Additions 68 13 80 DO NOT USE 48 Form area 6 - 80 Conventional form, size/style 49 2aA. Alimony received - Federal Amounts 37 12 48 Numeric 49 2aB. Alimony received - Subtractions 52 13 64 DO NOT USE 49 2aC. Alimony received - Additions 68 13 80 Numeric 49 2aC. Alimony received - Additions 68 13 80 Numeric 50 Form area 6 - 80 Conventional form size/style 3A. Business income or (loss) - Federal Amounts 37 12 48 Numeric 50 Form area 6 - 80 Conventional form size/style 3B. Business income or (loss) - Subtractions 52 13 64 Numeric 50 Form area 6 - 80 Conventional form size/style 51 Federal Amounts 37 12 48 Numeric 51 3B. Business income or (loss) - Subtractions 52 13 64 Numeric 51 Subjects income or (loss) - Subtractions 52 13 64 Numeric 51 Subjects income or (loss) - Subtractions 52 13 64 Numeric 51 Subjects income or (loss) - Subtractions 52 13 64 Numeric 52 Subjects income or (loss) - Subtractions 52 13 64 Numeric 53 Subjects income or (loss) - Subtractions 52 13 64 Numeric 54 Subjects income or (loss) - Subtractions 52 13 64 Numeric 55 Subjects income or (loss) - Subtractions 52 13 64 N		·				<u> </u>
Form area	-					
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 47 and local income taxes – Federal Amounts 37 12 48 Numeric 47 and local income taxes – Subtractions 52 13 64 Numeric 47 and local income taxes – Additions 68 13 80 DO NOT USE 48 Form area 6 - 80 Conventional form, size/style 49 2aA. Alimony received – Federal Amounts 37 12 48 Numeric 49 2aC. Alimony received – Subtractions 52 13 64 DO NOT USE 49 2aC. Alimony received – Additions 68 13 80 Numeric 50 <td></td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td>10</td> <td></td> <td></td>		· · · · · · · · · · · · · · · · · · ·		10		
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 efunds, credits, or offsets of state and local income taxes – Federal Amounts 37 12 48 Numeric 1B. Taxable refunds, credits, or offsets of state and local income taxes – Subtractions 52 13 64 Numeric 47 and local income taxes – Additions 68 13 80 DO NOT USE 48 Form area 6 - 80 Conventional form, size/style 49 2aA. Alimony received – Federal Amounts 37 12 48 Numeric 49 2aB. Alimony received – Subtractions 52 13 64 DO NOT USE 49 2aC. Alimony received – Additions 68 13 80 Numeric 50 Form area 6 - 80 Conventional form size/style 51 Federal Amounts 37 12 48 Numeric 51				10		
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 37 12 48 Numeric 1B. Taxable refunds, credits, or offsets of state and local income taxes – Subtractions 52 13 64 Numeric 47 and local income taxes – A ditions 68 13 80 DO NOT USE 48 Form area 6 - 80 Conventional form, size/style 49 2aA. Alimony received – Federal Amounts 37 12 48 Numeric 49 2aB. Alimony received – Subtractions 52 13 64 DO NOT USE 49 2aC. Alimony received – Additions 68 13 80 Numeric 50 Form area 6 - 80 Conventional form size/style 3A. Business income or (loss) – Federal Amounts 37 12 48 Numeric 51 3B. B					-	
45-46 Form area 6 80 Conventional form size/style 47 and local income taxes – Federal Amounts 37 12 48 Numeric 47 and local income taxes – Federal Amounts 52 13 64 Numeric 47 and local income taxes – Subtractions 52 13 64 Numeric 47 and local income taxes – Additions 68 13 80 DO NOT USE 48 Form area 6 - 80 Conventional form, size/style 49 2aA. Alimony received – Federal Amounts 37 12 48 Numeric 49 2aB. Alimony received – Subtractions 52 13 64 DO NOT USE 49 2aC. Alimony received – Additions 68 13 80 Numeric 50 Form area 6 - 80 Conventional form size/style 3A. Business income or (loss) – 37 12 48 Numeric 51 3B. Business income or (loss) – Subtractions 52 13 64 Numeric			-			
1A. Taxable refunds, credits, or offsets of state and local income taxes – Federal Amounts 37 12 48 Numeric 1B. Taxable refunds, credits, or offsets of state and local income taxes – Subtractions 52 13 64 Numeric 1C. Taxable refunds, credits, or offsets of state and local income taxes – Additions 68 13 80 DO NOT USE 48 Form area 6 - 80 Conventional form, size/style 49 2aA. Alimony received – Federal Amounts 37 12 48 Numeric 49 2aB. Alimony received – Subtractions 52 13 64 DO NOT USE 49 2aC. Alimony received – Additions 68 13 80 Numeric 50 Form area 6 - 80 Conventional form size/style 3A. Business income or (loss) – Federal Amounts 37 12 48 Numeric 51 3B. Business income or (loss) – Subtractions 52 13 64 Numeric				13		
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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 Form area 6 - 80 Conventional form, size/style 49 2aA. Alimony received – Federal Amounts 37 12 48 Numeric 49 2aB. Alimony received – Subtractions 52 13 64 DO NOT USE 49 2aC. Alimony received – Additions 68 13 80 Numeric 50 Form area 6 - 80 Conventional form size/style 3A. Business income or (loss) – Federal Amounts 37 12 48 Numeric 51 Sederal Amounts 37 12 48 Numeric 51 Sederal Amounts 37 12 48 Numeric	47		37	12	48	Numeric
47 and local income taxes – Additions 68 13 80 DO NOT USE 48 Form area 6 - 80 Conventional form, size/style 49 2aA. Alimony received – Federal Amounts 37 12 48 Numeric 49 2aB. Alimony received – Subtractions 52 13 64 DO NOT USE 49 2aC. Alimony received – Additions 68 13 80 Numeric 50 Form area 6 - 80 Conventional form size/style 3A. Business income or (loss) – 51 Federal Amounts 37 12 48 Numeric 51 3B. Business income or (loss) – Subtractions 52 13 64 Numeric	47		52	13	64	Numeric
49 2aA. Alimony received – Federal Amounts 37 12 48 Numeric 49 2aB. Alimony received – Subtractions 52 13 64 DO NOT USE 49 2aC. Alimony received – Additions 68 13 80 Numeric 50 Form area 6 - 80 Conventional form size/style 3A. Business income or (loss) – 51 Federal Amounts 37 12 48 Numeric 51 3B. Business income or (loss) – Subtractions 52 13 64 Numeric	47		68	13	80	DO NOT USE
49 2aB. Alimony received – Subtractions 52 13 64 DO NOT USE 49 2aC. Alimony received – Additions 68 13 80 Numeric 50 Form area 6 - 80 Conventional form size/style 3A. Business income or (loss) – 51 Federal Amounts 37 12 48 Numeric 51 3B. Business income or (loss) – Subtractions 52 13 64 Numeric	48	Form area	6	_	80	Conventional form, size/style
49 2aC. Alimony received – Additions 68 13 80 Numeric 50 Form area 6 - 80 Conventional form size/style 3A. Business income or (loss) – - Federal Amounts 37 12 48 Numeric 51 3B. Business income or (loss) – Subtractions 52 13 64 Numeric	49	2aA. Alimony received – Federal Amounts	37	12	48	Numeric
50 Form area 6 - 80 Conventional form size/style 3A. Business income or (loss) - 51 Federal Amounts 37 12 48 Numeric 51 3B. Business income or (loss) - Subtractions 52 13 64 Numeric	49	2aB. Alimony received – Subtractions	52	13	64	DO NOT USE
3A. Business income or (loss) – Federal Amounts 37 12 48 Numeric 38. Business income or (loss) – Subtractions 52 13 64 Numeric	49	2aC. Alimony received – Additions	68	13	80	Numeric
51 Federal Amounts 37 12 48 Numeric 51 3B. Business income or (loss) – Subtractions 52 13 64 Numeric	50	Form area	6	_	80	Conventional form size/style
51 3B. Business income or (loss) – Subtractions 52 13 64 Numeric		3A. Business income or (loss) –				· ·
	51	(,	37	12	48	Numeric
3C. Business income or (loss) – Additions 68 13 80 Numeric	51	3B. Business income or (loss) – Subtractions	52	13	64	Numeric
	51	3C. Business income or (loss) – Additions	68	13	80	Numeric

Absolute Positioning Form Sche	edule CA (540)	Specifications	(Side	1)
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Definitions	NUMERIC = 0-9 ALPHANUMERIC = 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 Description 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>
52	Form area	6	_	80	Conventional form size/style
53	4A. Other gains or (losses) – Federal Amounts	s 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	Numerio
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. Unemptoyment compensation - Additions	68	13	80	DO NOT USE
60-61 <u>,</u>	Blank Lires	-	-	-	_
62-63	Bottom Registration Mark, Anchor Mark, and conventional Schedule Ca 540	- 🗶	-	-	End of bottom registration mark, anctor
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc ID (mandatory)	40	7	46	Numeric "77312 3 4"

Absolute Positioning Form Schedule CA (540) Specifications (Side 2) **Definitions** AI PHA 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 Field Line Field Print **Position** Description <u>Number</u> Identification **Length** <u>Position</u> 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 Conventional form size/style with absolute 10-55 Form area with absolute position data fields position data fields 8aA. Other Income: Federal net Alphanumeric, no punctuation, no symbols other 48 than "()" or "-" 10 operating loss - Federal Amounts 37 12 8aB. Other Income: Federal net 10 operating loss - Subtractions 52 13 64 DO NOT USE 8aC. Other Income: Federal net operating loss - Additions 10 68 13 80 Numeric 11 Form area 6 _ 80 Conventional form, size/style 8bA. Other Income: Gambling - Federal 37 12 48 12 Numeric Amounts 12 8bB. Other Income: Gambling - Subtractions 52 13 64 Numeric 12 8bC. Other Income: Gambling - Additions 68 13 80 DO NOT USE 13 80 Conventional form, size/style Form area 6 8cA. Other Income: Cancellation of debt 14 **Federal Amounts** 37 12 48 Numeric 8cB. Other Income: Cancellation of debt 52 13 64 14 Subtractions Numeric 8cC. Other Income: Cancellation of debt 14 **Additions** 68 13 80 Numeric 6 15 Form area 80 Conventional form, size/style 8dA. Other Income: Foreign earned income exclusion from federal Form 2555 - Federal Alphanumeric. no punctuation, no symbols other Amounts 12 48 than "()" or "-' 16 8dB. Other Income: Foreign earned income exclusion from federal Form 2555 -52 DO NOT USE 16 Subtractions 13 64 8dC. Other Income: Foreign earned income 16 exclusion from federal Form 2555 - Additions 68 13 80 Numeric Form area 17 6 80 Conventional form, size/style 8eA. Other Income: Income from federal Form 37 12 48 Numeric 18 8853 - Federal Amounts 8eB. Other Income: Income from federal Form 8853 - Subtractions 52 13 64 DO NOT USE 18 8eC. Other Income: Income from federal Form 18 8853 - Additions 68 13 80 Numeric 19 6 _ 80 Form area Conventional form, size/style 8fA. Other Income: Income from federal 20 Form 8889 - Federal Amounts 37 12 48 Numeric 8fB. Other Income: Income from federal Form 8889 - Subtractions 52 13 64 Numeric 20 8fC. Other Income: Income from federal 20 Form 8889 - Additions 68 13 80 DO NOT USE

6

80

Conventional form, size/style

Form area

21

Absolute Positioning Form Schedule CA (540) Specifications (Side 2)

Definitions	NUMERIC = $0-9$	MUST BE ALL CAPS) MUST BE ALL CAPS), 0-9		Use Courier New 12-point font, not bold, for taxpa (print lines 7–60) and CTP ID, Doc ID and Paper Survey. (print line 63). All printed text and data mu Left Aligned unless specific instruction is provided 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	-	_	ュ	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	_	_	٦	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
	8IB. 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				
33	such property – Subtractions 8IC. Other Income: Income from the rental of personal property if you engaged in the rental	52	13	64	DO NOT USE
33	for profit but were not in the business of renting such property – Additions	68	13	80	DO NOT USE
34	Form area				Conventional form size/style

Absolute Positioning Form Schedule CA (540) Specifications (Side 2) **Definitions** ALPHA A-Z (MUST BE ALL CAPS) Use Courier New, 12-point font, not bold, for taxpayer data (print lines 7-60) and CTP ID, Doc ID and Paper Return NUMERIC = **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 End Line Print Field Print Field Number **Identification Position** Length **Position Description** 8mA. Other Income: Olympic and Paralympic medals and USOC prize money - Federal 35 **Amounts** 37 12 48 Numeric 8mB. Other Income: Olympic and Paralympic medals and USOC prize money -35 **Subtractions** 52 13 64 DO NOT USE 8mC. Other Income: Olympic and Paralympic medals and USOC prize money - Additions 80 DO NOT USE 35 68 13 36 Form area Conventional form size/style 8nA. Other Income: IRC Section 951(a) 37 inclusion - Federal Amounts 37 12 48 Numeric 8nB Other Income: IRC Section 951(a) inclusion - Subtractions 52 13 Numeric 37 8nC. Other Income: IRC Section 951(a) 37 inclusion - Additions 68 13 80 DO NOT USE 38 6 80 Conventional form, size/style Form area 8oA. Other Income: IRC Section 951A(a) 39 inclusion - Federal Amounts 37 12 48 Numeric 8oB. Other Income: IRC Section 951A(a) 39 inclusion - Subtractions 52 13 64 Numeric 8oC. Other Income: IRC Section 951A(a) inclusion - Additions 39 68 13 DO NOT USE 40 6 80 Conventional form, size/style Form area 8pA. Other Income: IRC Section 461(I) excess business loss adjustment - Federal Amounts 37 12 48 41 Numeric 8pB. Other Income: IRC Section 461(I) excess 41 business loss adjustment - Subtractions 52 13 64 Numeric 8pC. Other Income: IRC Section 461(I) excess business loss adjustment - Additions 68 13 80 41 Numeric Conventional form, size/style 42 80 Form area 6 _ 8qA. Other Income: Taxable distributions from an ABLE account - Federal Amounts 37 12 43 48 Numeric 8qB. Other Income: Taxable distributions from an ABLE account - Subtractions DO NOT USE 52 13 64 43 8qC. Other Income: Taxable distributions from an ABLE account - Additions 43 68 13 80 DO NOT USE Form area 80 44 6 _ Conventional form, size/style 8rA. Other Income: Scholarship and fellowship grants not reported on federal Form(s) W-2 -**Federal Amounts** 37 12 48 45 Numeric 8rB. Other Income: Scholarship and fellowship grants not reported on federal Form(s) W-2 -Subtractions 52 13 64 DO NOT USE 45 8rC. Other Income: Scholarship and fellowship grants not reported on federal Form(s) W-2 -DO NOT USE 45 Additions 68 13 80

6

80

Conventional form, size/style

Form area

46

Definitions		A-Z (MUST BE A	Use Cour	Use Courier New 12-point font, not bold, for taxpayer date		
		0-9 A-Z (MUST BE <i>A</i>	ALL CAPS), 0-9	(print lines Survey. (p Left Aligns	s 7–60) and CTP ID, Doc ID and Paper Return wrint line 63). All printed text and data must be ed unless specific instruction is provided in Fiel- on column.	
Print Line		Begin Print	Maximum Field	End Print	Field	
Number	Identification	<u>Position</u>		<u>Position</u>	<u>Description</u>	
47	8sA. Other Income: Nontaxable amount Medicaid waiver payments included on form 1040, line 1a or line 1d – Federal Amounts		12	48	Alphanumeric. no punctuation, no symbols other than "()" or "-"	
47	8sB. Other Income: Nontaxable amount Medicaid waiver payments included on f Form 1040, line 1a or line 1d – Subtract	ederal	13	64	DO NOT USE	
47	8sC. Other Income: Nontaxable amount Medicaid waiver payments included on f Form 1040, line 1a or line 1d – Addition	of ederal	13	80	DO NOT USE	
48-49	Form area	6	_	80	Conventional form, size/style	
50	8tA. Other Income: Pension or annuity fr non-qualified deferred compensation pla a nongovernmental IRC Section 457 pla Federal Amounts	ın or	12	48	Numeric	
50	8tB. Other Income: Pension or annuity fr non-qualified deferred compensation pla a nongovernmental IRC Section 457 pla Subtractions	in or	13	64	DO NOT USE	
50	8tC. Other Income: Pension or annuity fr non-qualified deferred compensation pla a nongovernmental IRC Section 457 pla Additions	ın or	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, conventional Schedule Ca 540	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 "773223 <mark>4</mark> "	

	Absolute Positionin			540) Specific	รสมเบทร์ (จเตย 3)
Definitions	NUMERIC = 0-9	IUST BE ALL	,	(print lines Survey. (pri	er 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 Left ss specific instruction is provided in Field Descrip-
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>
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 data fields	_	_	_	Conventional form size/style with absolute position data fields
10	9aA. Total other income. Add lines 8a through 8z – Federal Amounts	37	12	48	Numeric
10	9aB. Total other income. Add lines 8a through 8z – Subtractions	52	13	64	Numeric
10	9aC. Total other income. Add lines 8a through 8z – Additions	68	13	80	Numeric
11	Form area	6	-	80	Conventional form, size/style
12	9b1A. Disaster loss deduction from form FTB 3805V – Federal Amounts	37	12	48	DO NOT USE
12	9b1B. Disaster loss deduction from form FTB 3805V – Subtractions	52	13	64	Numeric
12	9b1C. Disaster loss deduction from form FTB 3805V – Additions	68	13	80	DO NOT USE
13	Form area	6		80	Conventional form, size/style
14	9b2A. NOL deduction from form FTB 3805V – Federal Amounts	37	12	48	DO NOT USE
14	9b2B. NOL deduction from form FTB 3805V – Subtractions	52	13	64	Numeric
14	9b2C. NOL deduction from form FTB 3805V – Additions	68	13	80	DO NOT USE
15	Form area	6	_	80	Conventional form, size/style
16	9b3A-NOL from form FTB 3805Z, 3807, or 3809 – Federal Amounts	37	12	48	DO NOT USE
16	9b3B. NOL from form FTB 3805Z, 3807, or 3809 – Subtractions	52	13	64	Numeric
16	9b3C. NOL from form FTB 3805Z, 3807, or 3809 – Additions	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 – Federal Amounts	37	12	48	Numeric
26	11B. Educator expenses – Subtractions	52	13	64	Numeric
26	11C. Educator expenses – Additions	68	13	80	DO NOT USE
27	Form area	6	-	80	Conventional form, size/style
28	12A. Certain business expenses of reservists, performing artists, and fee-basis government officials – Federal Amounts	37	12	48	Numeric
	omorato i cuciui Ambuillo	31			Tiginolio

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

Definitions	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 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 ₁ 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	15 Beductible 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 Amourts	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)

ALPHA Definitions 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 A-Z (MUST BE ALL CAPS), 0-9 **ALPHANUMERIC** 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 Print Field Print Field <u>Position</u> **Position Description** <u>Number</u> Identification **Length** 42 12 48 Numeric 19aA. Alimony paid - Federal Amounts 37 42 19aB. Alimony paid - Subtractions 52 13 64 DO NOT USE 42 68 19aC. Alimony paid - Federal Amounts 13 80 Numeric 43 Form area 6 _ 80 Conventional form, size/style 19b. Alimony Recipient's: SSN - Federal Numeric 20 11 30 44 **Amounts** 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 37 20A. IRA deduction - Federal Amounts 12 48 Numeric 48 20B. IRA deduction – Subtractions 52 13 64 Numeric 48 20C. IRA deduction - Additions 68 13 80 Numeric 49 6 Form area 80 Conventional form, size/style 21A. Student loan interest deduction - Federal 37 48 50 **Amounts** Numeric 21B. Student loan interest deduction -50 **Subtractions** 52 13 64 DO NOT USE 21C. Student loan interest deduction -80 50 **Additions** 68 12 Numeric 51-53 Form area 80 Conventional form, size/style 23A. Archer MSA deduction - Federal 37 12 48 54 **Amounts** Numeric 54 23B. Archer MSA deduction - Subtractions 52 13 64 DO NOT USE

DO NOT USE

Numeric

Numeric "7733234"

End of bottom registration mark, anchor mark,

and conventional form size/style

68

32

40

13

_

3

7

80

_

34

46

23C. Archer MSA deduction - Additions

conventional Schedule Ca 540

CTP ID (mandatory)

Doc ID (mandatory)

Bottom Registration Mark, Anchor Mark, and

54

55-61

62-63

63

63

Blank lines

Definitions	NUMERIC = $0-9$	(MUST BE AL	L CAPS) L CAPS), 0-9	bold, for to ID and Pa and data	ier New 12-poin Use Courier 12-point font, not axpayer data (print lines 7-60) and CTP ID, Doper Return Survey. (print line 63). All printed texmust be Left Aligned unless specific instruction d in Field Description 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	Blank lines	_	_	_	7
7-9	Form area	6	_	80	Conventional form size/style
10-42	Form area with absolute position data fields	_	_	-	Conventional form size/style with absolute position data fields
10	24aA. Other adjustments: Jury duty pay – Federal Amounts	39	11	49	Numeric
10	24aB. Other adjustments: Jury duty pay – Subtractions	54	11	64	DO NOT USE
10	24aC. Other adjustments: Jury duty pay – Additions	69	12	80	DO NOTUSE
11-12	Form area	6	_	80	Conventional form, size/style
13	24bA, Other adjustments: Deductible expense related to income reported on line 8l from the rental of personal property engaged in for profit – Federal Amounts	39	11	49	Numerio
13	24bB. Deductible expenses related to incom reported on line 8l from the rental of persons property engaged in for profit – Subtraction	al	11	64	Numeric
13	24bC. Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit — Additions		12	80	Numeric
14-15	Form area	6	-	80	Conventional form, size/style
16	24cA. Other adjustments: Nontaxable amount of the value of Olympic and Paralympic med and USOC prize money reported on line 8m Federal Amounts	als	11	49	Numeric
16	24cB. Other adjustments: Nontaxable amount of the value of Olympic and Paralympic med and USOC prize money reported on line 8m Subtractions	als	11	64	Numeric
16	24cC. Other adjustments: Nontaxable amou of the value of Olympic and Paralympic med and USOC prize money reported on line am Additions	als	12	80	DO NOT USE
17	Form area	6	_	80	Conventional form, size/style
18	24dA. Other adjustments: Reforestation amortization and expenses – Federal Amou	nts 39	11	49	Numeric
18	24dB. Other adjustments: Reforestation apportization and expenses – Subtractions	54	11	64	Numeric
10	44cC Other adjustments: Reforestation	60	10	90	DO NOT LISE
18 19	amortization and expenses – Additions Form area	69 6	12 _	80	DO NOT USE Conventional form, size/style
	24eA. Other adjustments: Repayment of supplemental unemployment benefits –			1	
20	Federal Amounts	39	11	49	Numeric

	Abso	lute Positioning	g Form So	chedule CA (540) Specifi	cations (Side 4)
Definitions	ALPHA NUMERIC ALPHANUMERIC	= 0-9	JST BE AL	L CAPS) L CAPS), 0-9	bold, for to ID and Pa and data	er New 12-poin Use Courier 12-point font, not axpayer data (print lines 7-60) and CTP ID, Doc per Return Survey. (print line 63). All printed tex must be Left Aligned unless specific instruction d in Field Description column.
Print Line Number	Identification		Begin Print Position	Maximum Field Length	End Print Position	Field Description
20	24eB. Other adjustments: Repsupplemental unemployment Subtractions		54	11	64	DO NOT USE
20	24eC. Other adjustments: Resupplemental unemployment Additions		69	12	80	DO NOT USE
	Form area	<u> </u>	6	_	80	
21	24fA. Other adjustments: Con	tributions to IRC	ь		80	Conventional form, size/style
22	Section 501(c)(18)(D) pension Amounts	n plans – Federal	39	11	49	Numeric
22	24fB. Other adjustments: Conti IRC Section 501(c)(18)(D) pen Subtractions		54	11	64	Numeric
	24fC. Other adjustments: Con IRC Section 501(c)(18)(D) pe					1
22	Additions		69	12	80	Numeric
23	Form area		6		80	Conventional form, size/style
24	24gA. Other adjustments: Corcertain chaplains to IRC Section Federal Amounts		39	11	49	Numeric
24	24gB. Other adjustments: Cont certain chaplains to IRC Section Subtractions		54	11.	64	Numeric
24	24gC. Other adjustments: Corcertain chaplains to IRC Section Additions		69	12	80	Numeric
25	Form area		6	_	80	Conventional form, size/style
25	26hA. Other adjustments: Atto		0			Conventional form, size/style
26	discrimination claims – Federa 24hB. Other adjustments: Attor	al Amounts	39	11	49	Numeric
26	court costs for actions involving discrimination claims – Subtra	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: Atto court costs you paid in conne an award from the IRS for info provided that helped the IRS violations – Federal Amounts	ction with ormation you detect tax law	39	11	49	Numeric
29	24iB. Other adjustments: Attorr costs you paid in connection w the IRS for information you pro the IRS detect tax law violation	ith an award from vided that helped	54	11	64	Numeric
	24iC. Other adjustments: Attoricosts you paid in connection with the IRS for information you pro-	ney fees and court with an award from wided that helped				
29	the IRS detect tax law violation	s – Additions	69	12	80	DO NOT USE

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

Definitions	NUMERIC = 0-9	UST BE AL	L CAPS) L CAPS), 0-9	Use Courier New 12-poin Use Courier 12-point font, not bold, for taxpayer data (print lines 7–60) and CTP ID, Do ID and Paper Return Survey. (print line 63). All printed te and data must be Left Aligned unless specific instruction is provided in Field Description column.		
Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description	
30	Form area	6		80	Conventional form, size/style	
31	24jA. Other adjustments: Housing deduction 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 NOT USE	
34-35	Form area	6	-/1	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	_	_	_	-	
	Bottom Registration Mark, Anchor Mark, and				End of bottom registration mark, anchor mark,	
62-63	conventional Schedule Ca 540	_			and conventional form size/style	
63	CTP ID (mandatory)	32	3	34	Numeric	
63	Doc ID (mandatory)	40	7	46	Numeric "77342 3 4"	

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 Numeric 1040-SR, line 11 "Write in" 18 22 32 19 Form area 6 80 Conventional form size/style 20 3. Multiply line 2 by 7.5% (0.075) "Write in" 22 11 32 Numeric 21 Form area 6 80 Conventional form size/style 4A. Subtract line 3 from line 1. - Federal 22 39 11 49 Numeric **Amounts** 22 4B3 Subtract line 3 from line 1. - Subtractions 54 11 64 DO NOT USE 22 4C. Subtract line 3 from line 1. - Additions 69 12 80 Numeric 6 _ 23 Form area 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 24 sales taxes - Additions 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	NUMERIC = 0-9	UST BE ALL	_ CAPS) _ CAPS), 0-9	(print lines 7–60) and CTP ID, Doc ID and Paper Re	
Print Line		Begin Print	Maximum Field	End Print	Field
Number	Identification	<u>Position</u>	<u>Length</u>	<u>Position</u>	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	Nun eric
37	Form area	6	-	80	Conventional form size/style
38	Other taxes "Write in"	22	11	32	Alphanumeric
38	6aA. Oher 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
40		39	-	49	Numenc
43	8aB. Home mortgage interest and points reported to you on federal Form 1098 – Subtractions	54	11	64	DO NOT USE
43	8aC. Home mortgage interest and points reported to you on federal Form 1098 – Additions	69	12	80	Numeric
		$\overline{}$	1/2		<u> </u>
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
45 46	8bC. Home mortgage interest not reported to	69 6	12	80	Numeric Conventional form size/style
	8bC. Home mortgage interest not reported to you on federal Form 1098 – Additions				
46	8bC. Home mortgage interest not reported to you on federal Form 1098 – Artitions Form area 8cA. Points not reported to you on federal	6	_	80	Conventional form size/style
46	8bC. Home mortgage interest not reported to you on federal Form 1098 – Additions Form area 8cA. Points not reported to you on federal Form 1098 – Federal Amounts 8cB. Points not reported to you on federal	39	11	80 49	Conventional form size/style Numeric
46 47 47	8bC. Home mortgage interest not reported to you on federal Form 1098 – Additions Form area 8cA. Points not reported to you on federal Form 1098 – Federal Amounts 8cB. Points not reported to you on federal Form 1098 – Subtractions 8cC. Points not reported to you on federal	3954	- 11 11	80 49 64	Conventional form size/style Numeric DO NOT USE
46 47 47 47	8bC. Home mortgage interest not reported to you on federal Form 1098 – Additions Form area 8cA. Points not reported to you on federal Form 1098 – Federal Amounts 8cB. Points not reported to you on federal Form 1098 – Subtractions 8cC. Points not reported to you on federal Form 1098 – Additions	6 39 54 69	- 11 11 12	80 49 64 80	Conventional form size/style Numeric DO NOT USE Numeric
46 47 47 47 48-50	8bC. Home mortgage interest not reported to you on federal Form 1098 – Additions Form area 8cA. Points not reported to you on federal Form 1098 – Federal Amounts 8cB. Points not reported to you on federal Form 1098 – Subtractions 8cC. Points not reported to you on federal Form 1098 – Additions Form area 8eA. Add line 8a through line 8c – Federal	6 39 54 69 6	- 11 11 12 -	80 49 64 80 80	Conventional form size/style Numeric DO NOT USE Numeric Conventional form size/style

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 = $0-9$	IUST BE ALL CAPS) IUST 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		Begin	Maximum	End	Field	
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	
10-60	Form area with absolute position data fields	_	_	_	Conventional form size/style with absolute 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	
12	12A. Other than by cash or check – Federal Amounts	39	11	49	Numeric	
12	12B. Other than by cash or check – Subtractions	54	11	64	Numeric	
12	12C. Other than by cash or check - Additions	69	12	80	Numeric	
13	Form area	6	1	80	Conventional form size/style	
14	13A. Carryover from prior year – Federal 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	54	11	64	Numeric	
16	14C. Add line 11 through line 13 - Additions	69	12	80	Numeric	
17-18	Form area	6	<u> </u>	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	
24	17A. Add lines 4, 7, 10, 14, 15, and 16 in 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	
24	17C. Add lines 4, 7, 10, 14, 15, and 16 in 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	

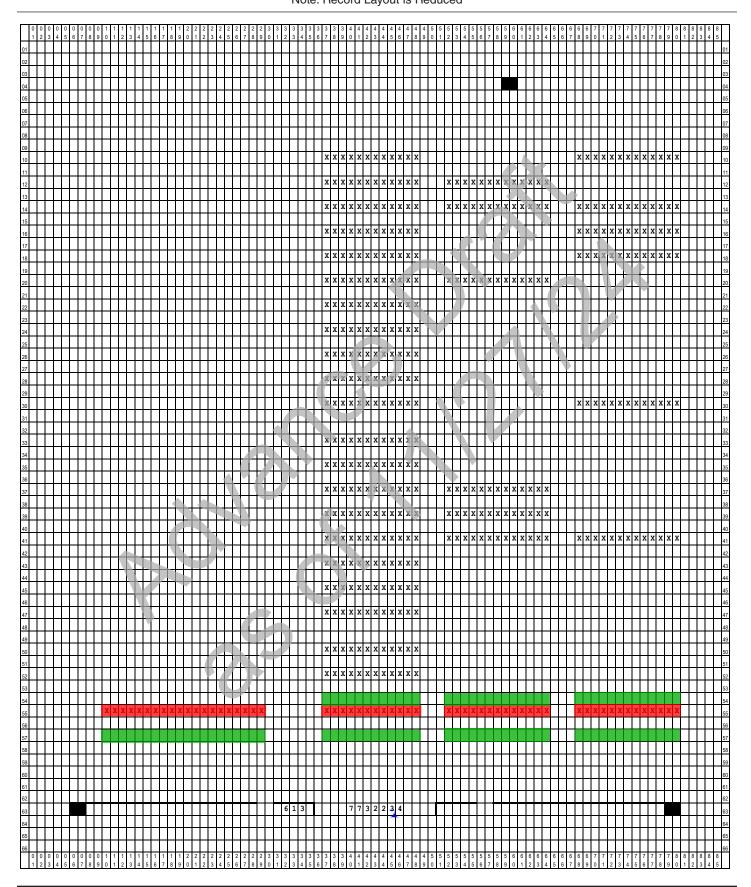
Absolute Positioning Form Schedule CA (540) Specifications (Side 6)

ALPHA Definitions 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** <u>Description</u> <u>Number</u> **Identification Length** 6 Conventional form size/style 27-29 Form area 80 30 19. Unreimbursed employee expenses 54 11 64 Numeric 31 6 80 Conventional form size/style Form area 54 32 20. Tax preparation fees 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 54 36 22. Add line 19 through line 21 11 64 Numeric 37 Form area 6 80 Conventional form size/style 23. Enter amount from federal Form 1040 or 38 1040-SR, line 11 34 11 Numeric 6 39 Form area 80 Conventional form size/style 24. Multiply line 23 by 2% (0.02). If less than 40 zero, enter 0 54 64 Numeric 41 6 80 Conventional form size/style Form area 42 25. Subtract line 24 from line 22 69 11 79 Numeric 43 80 Form area 6 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 79 11 Numeric 47 Form area 6 _ 80 Conventional form size/style 79 48 28. Combine line 26 and line 27 69 11 Numeric 49-54 Form area 6 80 Conventional form size/style 29. California Itemized Deductions Numeric 69 11 79 55 56-59 6 80 Form area Conventional form size/style Larger of California Itemized Deductions or Standard Deduction 79 Numeric 60 69 11 61 80 Conventional form size/style Form area 6 End of bottom registration mark, anchor mark, Bottom Registration Mark, Anchor Mark, and 62-63 conventional Schedule Ca 540 and conventional form size/style 63 32 CTP ID (mandatory) 3 34 Numeric 63 Doc ID (mandatory) 40 7 46 Numeric "7736234"

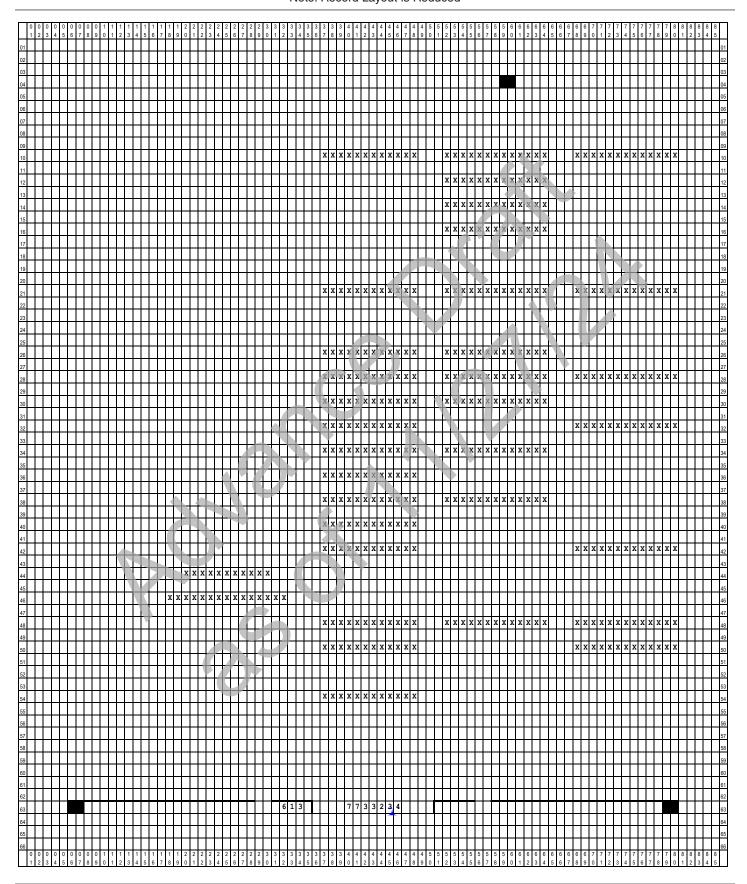
Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 1) Note: Record Layout is Reduced

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



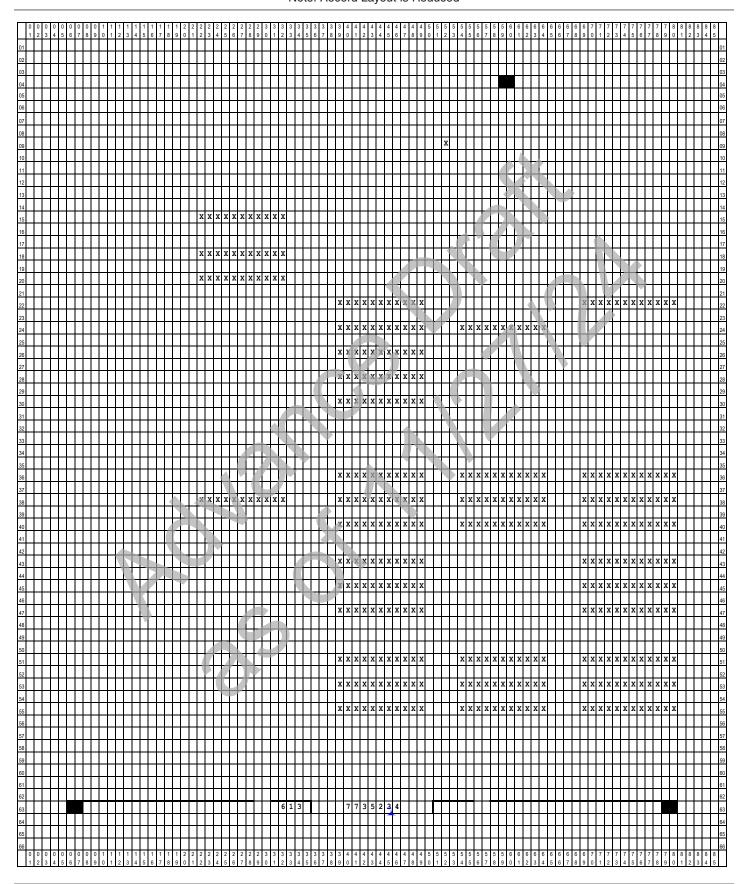
Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 3) Note: Record Layout is Reduced



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

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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

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