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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	"Taxable Year" and "Underline"	6	9	14	Conventional form size/style
4	Title of Form	15	42	56	Conventional form size/style
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
4	"Schedule" and "Underline"	69	12	80	Conventional form size/style
5	Tax Year Area	7	6	12	Conventional form size/style
5	Title of Form	15	42	56	Conventional form size/style
5	Form Identifier "CA (540)" Area	70	10	79	Conventional form size/style
6	Tax Year Area	7	6	12	Conventional form size/style
6	Title of Form	15	42	56	Conventional form size/style
6	Form Identifier "CA (540)" Area	70	10	79	Conventional form size/style
6	Bold Line	6	–	80	Conventional form size/style
7-60	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
7-8	Form area	6	–	80	Conventional form size/style
9	Taxpayer's Name	6	59	64	Alpha
9	Taxpayer's SSN or ITIN (mandatory)	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 (MUST BE ALL CAPS)	Use Courier Std 12-point font, not bold, for taxpayer data
	NUMERIC	=	0-9	(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 Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
19	1dC. Medicaid waiver payments not reported on federal Form(s) W-2 – **Additions**	68	13	80	Numeric
20	Form area	6	–	80	Conventional form size/style
21	1eA. Taxable dependent care benefits from federal Form 2441, line 26 – **Federal Amounts**	37	12	48	Numeric
21	1eB. Taxable dependent care benefits from federal Form 2441, line 26 – **Subtractions**	52	13	64	Numeric
21	1eC. Taxable dependent care benefits from federal Form 2441, line 26 – **Additions**	68	13	80	Numeric
22	Form area	6	–	80	Conventional form size/style
23	1fA. Employer-provided adoption benefits from federal Form 8839 – **Federal Amounts**	37	12	48	Numeric
23	1fB. Employer-provided adoption benefits from federal Form 8839 – **Subtractions**	52	13	64	Numeric
23	1fC. Employer-provided adoption benefits from federal Form 8839 – **Additions**	68	13	80	Numeric
24	Form area	6	–	80	Conventional form size/style
25	1gA. Wages from federal Form 8919, line 6 – **Federal Amounts**	37	12	48	Numeric
25	1gB. Wages from federal Form 8919, line 6 – **Subtractions**	52	13	64	Numeric
25	1gC. Wages from federal Form 8919, line 6 – **Additions**	68	13	80	Numeric
26	Form area	6	–	80	Conventional form size/style
27	1hA. Other earned income – **Federal Amounts**	37	12	48	Numeric
27	1hB. Other earned income – **Subtractions**	52	13	64	Numeric
27	1hC. Other earned income – **Additions**	68	13	80	Numeric
28	Form area	6	–	80	Conventional form size/style
29	1iA. Nontaxable combat pay election – **Federal Amounts**	37	12	48	DO NOT USE
29	1iB. Nontaxable combat pay election – **Subtractions**	52	13	64	DO NOT USE
29	1iC. Nontaxable combat pay election – **Additions**	68	13	80	Numeric
30	Form area	6	–	80	Conventional form size/style
31	1zA. Add line 1a through line 1i – **Federal Amounts**	37	12	48	Numeric
31	1zB. Add line 1a through line 1i – **Subtractions**	52	13	64	Numeric
31	1zC. Add line 1a through line 1i – **Additions**	68	13	80	Numeric
32	Form area	6	–	80	Conventional form size/style
33	2a. Taxable interest	20	11	30	Numeric
33	2bA. Taxable interest – **Federal Amounts**	37	12	48	Numeric
33	2bB. Taxable interest – **Subtractions**	52	13	64	Numeric
33	2bC. Taxable interest – **Additions**	68	13	80	Numeric

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
34	Form area	6	–	80	Conventional form size/style
35	3a. Ordinary dividends	20	11	30	Numeric
35	3bA. Ordinary dividends – **Federal Amounts**	37	12	48	Numeric
35	3bB. Ordinary dividends – **Subtractions**	52	13	64	Numeric
35	3bC. Ordinary dividends – **Additions**	68	13	80	Numeric
36	Form area	6	–	80	Conventional form size/style
37	4a. IRA distributions	20	11	30	Numeric
37	4bA. IRA distributions – **Federal Amounts**	37	12	48	Numeric
37	4bB. IRA distributions – **Subtractions**	52	13	64	Numeric
37	4bC. IRA distributions – **Additions**	68	13	80	Numeric
38-39	Form area	6	–	80	Conventional form size/style
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	13	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 – **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) – **Additions**	68	13	80	Numeric
45-46	Form area	6	–	80	Conventional form size/style
47	1A. Taxable refunds, credits, or offsets of state and local income taxes – **Federal Amounts**	37	12	48	Numeric
47	1B. Taxable refunds, credits, or offsets of state and local income taxes – **Subtractions**	52	13	64	Numeric
47	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
51	3A. Business income or (loss) – **Federal Amounts**	37	12	48	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 Schedule CA (540) Specifications (Side 1)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 12-point font, not bold, for taxpayer data
	NUMERIC	=	0-9	(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 Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
52	Form area	6	–	80	Conventional form size/style
53	4A. Other gains or (losses) – **Federal Amounts**	37	12	48	Numeric
53	4B. Other gains or (losses) – **Subtractions**	52	13	64	Numeric
53	4C. Other gains or (losses) – **Additions**	68	13	80	Numeric
54	Form area	6	–	80	Conventional form size/style
55	5A. Rental real estate, royalties, partnerships, S corporations, trusts, etc. – **Federal Amounts**	37	12	48	Numeric
55	5B. Rental real estate, royalties, partnerships, S corporations, trusts, etc. – **Subtractions**	52	13	64	Numeric
55	5C. Rental real estate, royalties, partnerships, S corporations, trusts, etc. – **Additions**	68	13	80	Numeric
56	Form area	6	–	80	Conventional form size/style
57	6A. Farm income or (loss) – **Federal Amounts**	37	12	48	Numeric
57	6B. Farm income or (loss) – **Subtractions**	52	13	64	Numeric
57	6C. Farm income or (loss) – **Additions**	68	13	80	Numeric
58	Form area	6	–	80	Conventional form size/style
59	7A. Unemployment compensation – **Federal Amounts**	37	12	48	Numeric
59	7B. Unemployment compensation – **Subtractions**	52	13	64	Numeric
59	7C. Unemployment compensation – **Additions**	68	13	80	DO NOT USE
60	Form area	6	–	80	Conventional form size/style
61	Blank Line	–	–	–	–
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 "7731244"

GUIDELINES FOR ABSOLUTE POSITIONING FORM SCHEDULE CA (540)

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-58	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
5-6	Blank lines	–	–	–	–
7-9	Form area	6	–	80	Conventional form, size/style
10	8aA. Other Income: Federal net operating loss – **Federal Amounts**	37	12	48	Alphanumeric. no punctuation, no symbols other than "( )" or "-"
10	8aB. Other Income: Federal net operating loss – **Subtractions**	52	13	64	DO NOT USE
10	8aC. Other Income: Federal net operating loss – **Additions**	68	13	80	Numeric
11	Form area	6	–	80	Conventional form, size/style
12	8bA. Other Income: Gambling – **Federal Amounts**	37	12	48	Numeric
12	8bB. Other Income: Gambling – **Subtractions**	52	13	64	Numeric
12	8bC. Other Income: Gambling – **Additions**	68	13	80	DO NOT USE
13	Form area	6	–	80	Conventional form, size/style
14	8cA. Other Income: Cancellation of debt – **Federal Amounts**	37	12	48	Numeric
14	8cB. Other Income: Cancellation of debt – **Subtractions**	52	13	64	Numeric
14	8cC. Other Income: Cancellation of debt – **Additions**	68	13	80	Numeric
15	Form area	6	–	80	Conventional form, size/style
16	8dA. Other Income: Foreign earned income exclusion from federal Form 2555 – **Federal Amounts**	37	12	48	Alphanumeric. no punctuation, no symbols other than "( )" or "-"
16	8dB. Other Income: Foreign earned income exclusion from federal Form 2555 – **Subtractions**	52	13	64	DO NOT USE
16	8dC. Other Income: Foreign earned income exclusion from federal Form 2555 – **Additions**	68	13	80	Numeric
17	Form area	6	–	80	Conventional form, size/style
18	8eA. Other Income: Income from federal Form 8853 – **Federal Amounts**	37	12	48	Numeric
18	8eB. Other Income: Income from federal Form 8853 – **Subtractions**	52	13	64	DO NOT USE
18	8eC. Other Income: Income from federal Form 8853 – **Additions**	68	13	80	Numeric
19	Form area	6	–	80	Conventional form, size/style
20	8fA. Other Income: Income from federal Form 8889 – **Federal Amounts**	37	12	48	Numeric
20	8fB. Other Income: Income from federal Form 8889 – **Subtractions**	52	13	64	Numeric
20	8fC. Other Income: Income from federal Form 8889 – **Additions**	68	13	80	DO NOT USE
21	Form area	6	–	80	Conventional form, size/style

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
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	6	–	80	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	6	–	80	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	6	–	80	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	6	–	80	Conventional form size/style
33	8lA. 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
33	8lB. Other Income: Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property – **Subtractions**	52	13	64	DO NOT USE
33	8lC. 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 – **Additions**	68	13	80	DO NOT USE
34	Form area	6	–	80	Conventional form size/style

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 12-point font, not bold, for taxpayer data
	NUMERIC	=	0-9	(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 Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
35	8mA. Other Income: Olympic and Paralympic medals and USOC prize money – **Federal Amounts**	37	12	48	Numeric
35	8mB. Other Income: Olympic and Paralympic medals and USOC prize money – **Subtractions**	52	13	64	DO NOT USE
35	8mC. Other Income: Olympic and Paralympic medals and USOC prize money – **Additions**	68	13	80	DO NOT USE
36	Form area	6	–	80	Conventional form size/style
37	8nA. Other Income: IRC Section 951(a) inclusion – **Federal Amounts**	37	12	48	Numeric
37	8nB Other Income: IRC Section 951(a) inclusion – **Subtractions**	52	13	64	Numeric
37	8nC. Other Income: IRC Section 951(a) inclusion – **Additions**	68	13	80	DO NOT USE
38	Form area	6	–	80	Conventional form, size/style
39	8oA. Other Income: IRC Section 951A(a) inclusion – **Federal Amounts**	37	12	48	Numeric
39	8oB. Other Income: IRC Section 951A(a) inclusion – **Subtractions**	52	13	64	Numeric
39	8oC. Other Income: IRC Section 951A(a) inclusion – **Additions**	68	13	80	DO NOT USE
40	Form area	6	–	80	Conventional form, size/style
41	8pA. Other Income: IRC Section 461(l) excess business loss adjustment – **Federal Amounts**	37	12	48	Numeric
41	8pB. Other Income: IRC Section 461(l) excess business loss adjustment – **Subtractions**	52	13	64	Numeric
41	8pC. Other Income: IRC Section 461(l) excess business loss adjustment – **Additions**	68	13	80	Numeric
42	Form area	6	–	80	Conventional form, size/style
43	8qA. Other Income: Taxable distributions from an ABLE account – **Federal Amounts**	37	12	48	Numeric
43	8qB. Other Income: Taxable distributions from an ABLE account – **Subtractions**	52	13	64	DO NOT USE
43	8qC. Other Income: Taxable distributions from an ABLE account – **Additions**	68	13	80	DO NOT USE
44	Form area	6	–	80	Conventional form, size/style
45	8rA. Other Income: Scholarship and fellowship grants not reported on federal Form(s) W-2 – **Federal Amounts**	37	12	48	Numeric
45	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 – **Additions**	68	13	80	DO NOT USE
46	Form area	6	–	80	Conventional form, size/style

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
47	8sA. Other Income: Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d – **Federal Amounts**	37	12	48	Alphanumeric. no punctuation, no symbols other than " ( )" or "-"
47	8sB. Other Income: Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d – **Subtractions**	52	13	64	DO NOT USE
47	8sC. Other Income: Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d – **Additions**	68	13	80	DO NOT USE
48-49	Form area	6	–	80	Conventional form, size/style
50	8tA. Other Income: Pension or annuity from a non-qualified deferred compensation plan or a nongovernmental IRC Section 457 plan – **Federal Amounts**	37	12	48	Numeric
50	8tB. Other Income: Pension or annuity from a non-qualified deferred compensation plan or a nongovernmental IRC Section 457 plan – **Subtractions**	52	13	64	DO NOT USE
50	8tC. Other Income: Pension or annuity from a non-qualified deferred compensation plan or a nongovernmental IRC Section 457 plan – **Additions**	68	13	80	DO NOT USE
51	Form area	6	–	80	Conventional form, size/style
52	8uA, Other Income: Wages earned while incarcerated – **Federal Amounts**	37	12	48	Numeric
52	8uB. Other Income: Wages earned while incarcerated – **Subtractions**	52	13	64	DO NOT USE
52	8uC. Other Income: Wages earned while incarcerated – **Additions**	68	13	80	DO NOT USE
53	Form area	6	–	80	Conventional form, size/style
54	8vA. Digital assets received as ordinary income not reported elsewhere	37	12	48	Numeric
54	8vB. Digital assets received as ordinary income not reported elsewhere	52	13	64	Numeric
54	8vC. Digital assets received as ordinary income not reported elsewhere	68	13	80	Numeric
55-56	Form area	6	–	80	Conventional form, size/style
57	8z. Other income "Write In"	10	20	29	Alphanumeric
57	8zA. Other income – **Federal Amounts**	37	12	48	Numeric
57	8zB. Other Income – **Subtractions**	52	13	64	Numeric
57	8zC. Other Income – **Additions**	68	13	80	Numeric
58	Form area	6	–	80	Conventional form, size/style
59-61	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 "7732244"

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)			Use Courier Std 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.
	NUMERIC	=	0-9			
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9			

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-55	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
5-6	Blank lines	–	–	–	–
7-9	Form area	6	–	80	Conventional form, size/style
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 deduction from form FTB 3805Z, 3807, or 3809 – **Federal Amounts**	37	12	48	DO NOT USE
16	9b3B. NOL deduction from form FTB 3805Z, 3807, or 3809 – **Subtractions**	52	13	64	Numeric
16	9b3C. NOL deduction 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

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 12-point font, not bold, for taxpayer data
	NUMERIC	=	0-9	(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 Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
28	12B. Certain business expenses of reservists, performing artists, and fee-basis government officials – **Subtractions**	52	13	64	Numeric
28	12C. Certain business expenses of reservists, performing artists, and fee-basis government officials – **Additions**	68	13	80	Numeric
29	Form area	6	–	80	Conventional form, size/style
30	13A. Health savings account deduction – **Federal Amounts**	37	12	48	Numeric
30	13B. Health savings account deduction – **Subtractions**	52	13	64	Numeric
30	13C. Health savings account deduction – **Additions**	68	13	80	DO NOT USE
31	Form area	6	–	80	Conventional form, size/style
32	14A. Moving expenses – **Federal Amounts**	37	12	48	Numeric
32	14B. Moving expenses – **Subtractions**	52	13	64	DO NOT USE
32	14C. Moving expenses – **Additions**	68	13	80	Numeric
33	Form area	6	–	80	Conventional form, size/style
34	15A. Deductible part of self-employment tax – **Federal Amounts**	37	12	48	Numeric
34	15B. Deductible part of self-employment tax – **Subtractions**	52	13	64	Numeric
34	15C. Deductible part of self-employment tax – **Additions**	68	13	80	DO NOT USE
35	Form area	6	–	80	Conventional form, size/style
36	16A. Self-employed SEP, SIMPLE, and qualified plans – **Federal Amounts**	37	12	48	Numeric
36	16B. Self-employed SEP, SIMPLE, and qualified plans – **Subtractions**	52	13	64	DO NOT USE
36	16C. Self-employed SEP, SIMPLE, and qualified plans – **Additions**	68	13	80	DO NOT USE
37	Form area	6	–	80	Conventional form, size/style
38	17A. Self-employed health insurance deduction – **Federal Amounts**	37	12	48	Numeric
38	17B. Self-employed health insurance deduction – **Subtractions**	52	13	64	Numeric
38	17C. Self-employed health insurance deduction – **Additions**	68	13	80	DO NOT USE
39	Form area	6	–	80	Conventional form, size/style
40	18A. Penalty on early withdrawal of savings – **Federal Amounts**	37	12	48	Numeric
40	18B. Penalty on early withdrawal of savings – **Subtractions**	52	13	64	DO NOT USE
40	18C. Penalty on early withdrawal of savings – **Additions**	68	13	80	DO NOT USE
41	Form area	6	–	80	Conventional form, size/style

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 12-point font, not bold, for taxpayer data
	NUMERIC	=	0-9	(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 Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
42	19aA. Alimony paid – **Federal Amounts**	37	12	48	Numeric
42	19aB. Alimony paid – **Subtractions**	52	13	64	DO NOT USE
42	19aC. Alimony paid – **Additions**	68	13	80	Numeric
43	Form area	6	–	80	Conventional form, size/style
44	19b. Alimony Recipient's: SSN	20	11	30	Numeric
45	Form area	6	–	80	Conventional form, size/style
46	19b. Alimony Recipient Last Name	18	15	32	Alpha
47	Form area	6	–	80	Conventional form, size/style
48	20A. IRA deduction – **Federal Amounts**	37	12	48	Numeric
48	20B. IRA deduction – **Subtractions**	52	13	64	Numeric
48	20C. IRA deduction – **Additions**	68	13	80	Numeric
49	Form area	6	–	80	Conventional form, size/style
50	21A. Student loan interest deduction – **Federal Amounts**	37	12	48	Numeric
50	21B. Student loan interest deduction – **Subtractions**	52	13	64	DO NOT USE
50	21C. Student loan interest deduction – **Additions**	68	13	80	Numeric
51-53	Form area	6	–	80	Conventional form, size/style
54	23A. Archer MSA deduction – **Federal Amounts**	37	12	48	Numeric
54	23B. Archer MSA deduction – **Subtractions**	52	13	64	DO NOT USE
54	23C. Archer MSA deduction – **Additions**	68	13	80	DO NOT USE
55	Form area	6	–	80	Conventional form, size/style
56-61	Blank lines	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional Schedule Ca 540	–	–	–	End of bottom registration mark, anchor mark, and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc ID (mandatory)	40	7	46	Numeric "7733244"

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-43	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
5-6	Blank lines	–	–	–	–
7-9	Form area	6	–	80	Conventional form size/style
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 NOT USE
11-12	Form area	6	–	80	Conventional form, size/style
13	24bA, Other adjustments: Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit – **Federal Amounts**	39	11	49	Numeric
13	24bB. Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit – **Subtractions**	54	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**	69	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 medals and USOC prize money reported on line 8m – **Federal Amounts**	39	11	49	Numeric
16	24cB. Other adjustments: Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m – **Subtractions**	54	11	64	Numeric
16	24cC. Other adjustments: Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m – **Additions**	69	12	80	DO NOT USE
17	Form area	6	–	80	Conventional form, size/style
18	24dA. Other adjustments: Reforestation amortization and expenses – **Federal Amounts**	39	11	49	Numeric
18	24dB. Other adjustments: Reforestation amortization and expenses – **Subtractions**	54	11	64	Numeric
18	24dC. Other adjustments: Reforestation amortization and expenses – **Additions**	69	12	80	DO NOT USE
19	Form area	6	–	80	Conventional form, size/style
20	24eA. Other adjustments: Repayment of supplemental unemployment benefits – **Federal Amounts**	39	11	49	Numeric

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
20	24eB. Other adjustments: Repayment of supplemental unemployment benefits – **Subtractions**	54	11	64	DO NOT USE
20	24eC. Other adjustments: Repayment of supplemental unemployment benefits – **Additions**	69	12	80	DO NOT USE
21	Form area	6	–	80	Conventional form, size/style
22	24fA. Other adjustments: Contributions to IRC Section 501(c)(18)(D) pension plans – **Federal Amounts**	39	11	49	Numeric
22	24fB. Other adjustments: Contributions to IRC Section 501(c)(18)(D) pension plans – **Subtractions**	54	11	64	Numeric
22	24fC. Other adjustments: Contributions to IRC Section 501(c)(18)(D) pension plans – **Additions**	69	12	80	Numeric
23	Form area	6	–	80	Conventional form, size/style
24	24gA. Other adjustments: Contributions by certain chaplains to IRC Section 403(b) plans – **Federal Amounts**	39	11	49	Numeric
24	24gB. Other adjustments: Contributions by certain chaplains to IRC Section 403(b) plans – **Subtractions**	54	11	64	Numeric
24	24gC. Other adjustments: Contributions by certain chaplains to IRC Section 403(b) plans – **Additions**	69	12	80	Numeric
25	Form area	6	–	80	Conventional form, size/style
26	24hA. Other adjustments: Attorney fees and court costs for actions involving certain unlawful discrimination claims – **Federal Amounts**	39	11	49	Numeric
26	24hB. Other adjustments: Attorney fees and court costs for actions involving certain unlawful discrimination claims – **Subtractions**	54	11	64	DO NOT USE
26	24hC. Other adjustments: Attorney fees and court costs for actions involving certain unlawful discrimination claims – **Additions**	69	12	80	DO NOT USE
27-28	Form area	6	–	80	Conventional form, size/style
29	24iA. Other adjustments: Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations – **Federal Amounts**	39	11	49	Numeric
29	24iB. Other adjustments: Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations – **Subtractions**	54	11	64	Numeric
29	24iC. Other adjustments: Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations – **Additions**	69	12	80	DO NOT USE

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
30	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	–	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	Form area	6	–	80	Conventional form, size/style
44-61	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 "7734244"

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-56	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
5-6	Blank lines	–	–	–	–
7-8	Form area	6	–	80	Conventional form size/style
9	Check the box if you did NOT itemize for federal but will itemize for California	52	1	52	Upper X = checked box Blank = unmarked check box
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
18	2. Enter amount from federal Form 1040 or 1040-SR, line 11 "Write in"	22	11	32	Numeric
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
22	4A. Subtract line 3 from line 1. – **Federal Amounts**	39	11	49	Numeric
22	4B. 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
23	Form area	6	–	80	Conventional form size/style
24	5aA. State and local income tax or general sales taxes – **Federal Amounts**	39	11	49	Numeric
24	5aB. State and local income tax or general sales taxes – **Subtractions**	54	11	64	Numeric
24	5aC. State and local income tax or general sales taxes – **Additions**	69	12	80	DO NOT USE
25	Form area	6	–	80	Conventional form size/style
26	5bA. State and local real estate taxes – **Federal Amounts**	39	11	49	Numeric
26	5bB. State and local real estate taxes – **Subtractions**	54	11	64	DO NOT USE
26	5bC. State and local real estate taxes – **Additions**	69	12	80	DO NOT USE
27	Form area	6	–	80	Conventional form size/style
28	5cA. State and local personal property taxes – **Federal Amounts**	39	11	49	Numeric
28	5cB. State and local personal property taxes – **Subtractions**	54	11	64	DO NOT USE
28	5cC. State and local personal property taxes – **Additions**	69	12	80	DO NOT USE
29	Form area	6	–	80	Conventional form size/style
30	5dA. Add line 5a through line 5c – **Federal Amounts**	39	11	49	Numeric
30	5dB. Add line 5a through line 5c – **Subtractions**	54	11	64	DO NOT USE

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
30	5dC. Add line 5a through line 5c – **Additions**	69	12	80	DO NOT USE
31-35	Form area	6	–	80	Conventional form size/style
36	5eA. Enter the smaller of line 5d or $10,000 – **Federal Amounts**	39	11	49	Numeric
36	5eB. Enter the smaller of line 5d or $10,000 – **Subtractions**	54	11	64	Numeric
36	5eC. Enter the smaller of line 5d or $10,000 – **Additions**	69	12	80	Numeric
37	Form area	6	–	80	Conventional form size/style
38	6. Other taxes "Write in"	22	11	32	Alphanumeric
38	6A. Other taxes – **Federal Amounts**	39	11	49	Numeric
38	6B. Other taxes – **Subtractions**	54	11	64	Numeric
38	6C. Other taxes – **Additions**	69	12	80	Numeric
39	Form area	6	–	80	Conventional form size/style
40	7A. Add line 5e and line 6 – **Federal Amounts**	39	11	49	Numeric
40	7B. Add line 5e and line 6 – **Subtractions**	54	11	64	Numeric
40	7C. Add line 5e and line 6 – **Additions**	69	12	80	Numeric
41-42	Form area	6	–	80	Conventional form size/style
43	8aA. Home mortgage interest and points reported to you on federal Form 1098 – **Federal Amounts**	39	11	49	Numeric
43	8aB. Home mortgage interest and points reported to you on federal Form 1098 – **Subtractions**	54	11	64	DO NOT USE
43	8aC. Home mortgage interest and points reported to you on federal Form 1098 – **Additions**	69	12	80	Numeric
44	Form area	6	–	80	Conventional form size/style
45	8bA. Home mortgage interest not reported to you on federal Form 1098 – **Federal Amounts**	39	11	49	Numeric
45	8bB. Home mortgage interest not reported to you on federal Form 1098 – **Subtractions**	54	11	64	DO NOT USE
45	8bC. Home mortgage interest not reported to you on federal Form 1098 – **Additions**	69	12	80	Numeric
46	Form area	6	–	80	Conventional form size/style
47	8cA. Points not reported to you on federal Form 1098 – **Federal Amounts**	39	11	49	Numeric
47	8cB. Points not reported to you on federal Form 1098 – **Subtractions**	54	11	64	DO NOT USE
47	8cC. Points not reported to you on federal Form 1098 – **Additions**	69	12	80	Numeric
48-50	Form area	6	–	80	Conventional form size/style
51	8eA. Add line 8a through line 8c – **Federal Amounts**	39	11	49	Numeric
51	8eB. Add line 8a through line 8c – **Subtractions**	54	11	64	Numeric
51	8eC. Add line 8a through line 8c – **Additions**	69	12	80	Numeric

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
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	Numeric
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 "7735244"

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

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-61	Form area with absolute position data fields	–	–	–	Conventional form size/style with absolute position data fields
5-6	Blank lines	–	–	–	–
7-9	Form area	6	–	80	Conventional form size/style
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	–	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	–	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)

Definitions	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier Std 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.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
27-29	Form area	6	–	80	Conventional form size/style
30	19. Unreimbursed employee expenses	54	11	64	Numeric
31	Form area	6	–	80	Conventional form size/style
32	20. Tax preparation fees	54	11	64	Numeric
33	Form area	6	–	80	Conventional form size/style
34	21. Other expenses "Write in"	34	14	47	Alphanumeric
34	21. Other expenses	54	11	64	Numeric
35	Form area	6	–	80	Conventional form size/style
36	22. Add line 19 through line 21	54	11	64	Numeric
37	Form area	6	–	80	Conventional form size/style
38	23. Enter amount from federal Form 1040 or 1040-SR, line 11	34	11	44	Numeric
39	Form area	6	–	80	Conventional form size/style
40	24. Multiply line 23 by 2% (0.02). If less than zero, enter 0	54	11	64	Numeric
41	Form area	6	–	80	Conventional form size/style
42	25. Subtract line 24 from line 22. If line 24 is more than line 22, enter 0	69	11	79	Numeric
43	Form area	6	–	80	Conventional form size/style
44	26. Total Itemized Deductions	69	11	79	Numeric
45	Form area	6	–	80	Conventional form size/style
46	27. Other adjustments "Write in"	34	29	62	Alphanumeric
46	27. Other adjustments	69	11	79	Numeric
47	Form area	6	–	80	Conventional form size/style
48	28. Combine line 26 and line 27	69	11	79	Numeric
49-54	Form area	6	–	80	Conventional form size/style
55	29. California Itemized Deductions	69	11	79	Numeric
56-59	Form area	6	–	80	Conventional form size/style
60	30. Larger of California Itemized Deductions or Standard Deduction	69	11	79	Numeric
61	Form area	6	–	80	Conventional form size/style
62-63	Bottom Registration Mark, Anchor Mark, and conventional Schedule Ca 540	–	–	–	End of bottom registration mark, anchor mark, and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc ID (mandatory)	40	7	46	Numeric "7736244"

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

TAXABLE YEAR

2024

Title of Form

FORM

CA (540)

TAXPAYERSNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX   SSNXXXXXXXXX
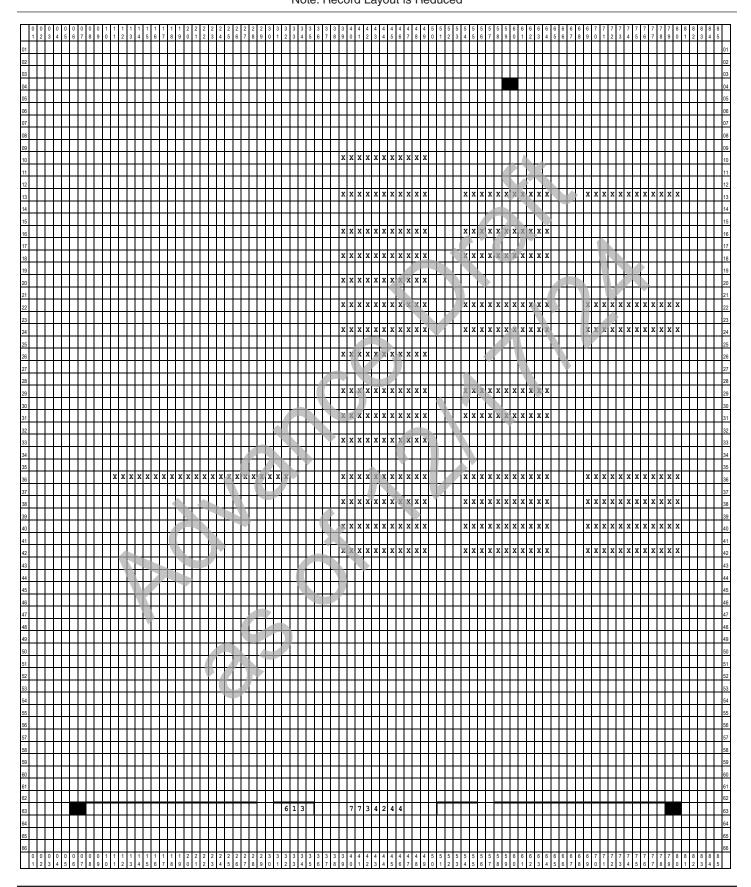
6 1 3   7 7 3 1 2 4 4

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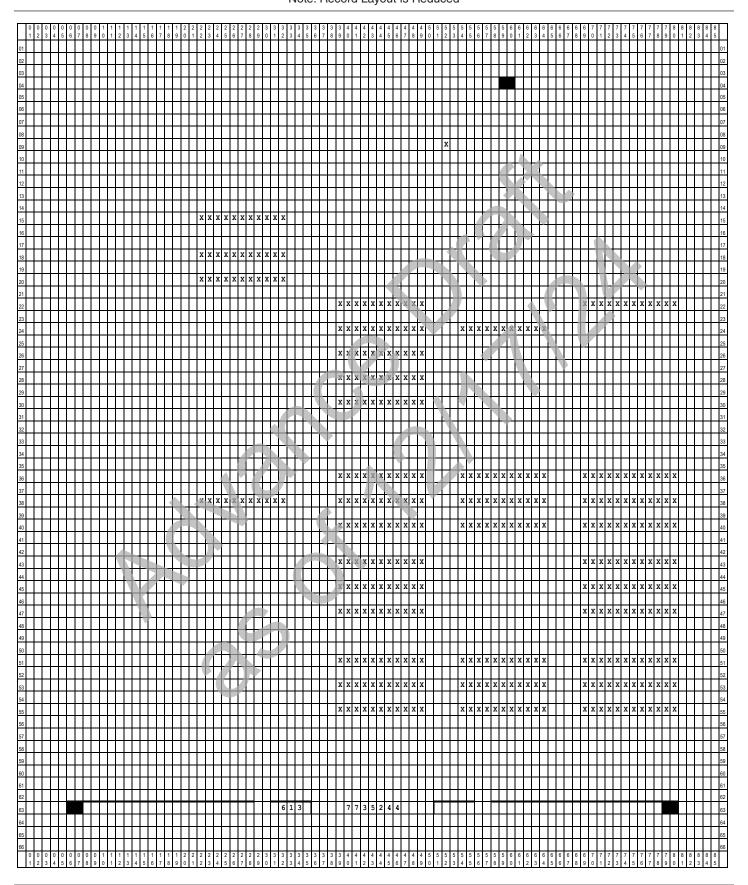Note: Record Layout is Reduced

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

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

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

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