Definition						cations (Side 1)
Definitions	ALPHA NUMERIC ALPHANUMERIC	= 0-9	UST BE ALI	_ CAPS) _ CAPS), 0-9	(print lines Survey. (pri	er Std 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc Id and Paper Return int line 63). All printed text and data must be d unless specific instruction is provided in Field column.
Print Line <u>Number</u>	<u>Identification</u>		Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>
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	on 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 (manda	atory)	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 Ar	nounts	37	12	48	Numeric
13	1aB. Total amount from federal Form(s) W-2, box 1 – Subtractio	ns	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 wag on federal Form(s) W-2 – Fede		37	12	48	Numeric
15	1bB. Household employee wag on federal Form(s) W-2 – Subt	ractions	52	13	64	Numeric
15	1bC. Household employee wag on federal Form(s) W-2 – Addi		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 payment on federal Form(s) W-2 – Fede		37	12	48	Numeric
19	1dB. Medicaid waiver payment on federal Form(s) W-2 – Subt	•	52	13	64	Numeric

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

D - 6 - 111	Absolute Positioning	-			
Definitions	NUMERIC = 0-9	JST BE ALL	. CAPS) . CAPS), 0-9	(print lines Survey. (pri Left Aligned Description	r Std 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return nt line 63). All printed text and data must be I unless specific instruction is provided in Field column.
Print Line		Begin Print	Maximum Field	End Print	Field
<u>Number</u>	Identification	Position	<u>Length</u>	<u>Position</u>	<u>Description</u>
19	1dC. Medicaid waiver payments not reported on federal Form(s) W-2 – Additions	68	13	80	Numeric
20	Form area	6	_	80	Conventional form size/style
21	1eA. Taxable dependent care benefits from federal Form 2441, line 26 – Federal Amounts	37	12	48	Numeric
21	1eB. Taxable dependent care benefits from federal Form 2441, line 26 – Subtractions	52	13	64	Numeric
21	1eC. Taxable dependent care benefits from federal Form 2441, line 26 – Additions	68	13	80	Numeric
22	Form area	6	-	80	Conventional form size/style
23	1fA. Employer-provided adoption benefits from federal Form 8839 – Federal Amounts	37	12	48	Numeric
23	1fB. Employer-provided adoption benefits from federal Form 8839 – Subtractions	52	13	64	Numeric
23	1fC. Employer-provided adoption benefits from federal Form 8839 – Additions	68	13	80	Numeric
24	Form area	6	+	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

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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

					unless specific instruction is provided in Field
Print		Begin	Maximum	End	COLUMN.
Line		Print	Field	Print	Field
Number	Identification	Position	<u>Length</u>	Position	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
	1A. Taxable refunds, credits, or offsets of state				
47	and local income taxes – Federal Amounts	37	12	48	Numeric
47	1B. Taxable refunds, credits, or offsets of state	50	40	0.4	Noncesta
47	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
	3A. Business income or (loss) –	-			
51	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)	
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Definitions	NUMERIC = 0-9	(print lines 7-60) and CTP ID, Doc ID a MUST BE ALL CAPS), 0-9 Survey. (print line 63). All printed text a		Std 12-point font, not bold, for taxpayer data (2–60) and CTP ID, Doc ID and Paper Return It line 63). All printed text and data must be unless specific instruction is provided in Field column.	
Print Line <u>Number</u>	<u>Identification</u>	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field Description
52	Form area	6	_	80	Conventional form size/style
53	4A. Other gains or (losses) - Federal Amounts	37	12	48	Numeric
53	4B. Other gains or (losses) – Subtractions	52	13	64	Numeric
53	4C. Other gains or (losses) – Additions	68	13	80	Numeric
54	Form area	6	-	80	Conventional form size/style
55	5A. Rental real estate, royalties, partnerships, S corporations, trusts, etc. – Federal Amounts	37	12	48	Numeric
55	5B. Rental real estate, royalties, partnerships, S corporations, trusts, etc. – Subtractions	52	13	64	Numeric
55	5C. Rental real estate, royalties, partnerships, S corporations, trusts, etc. – Additions	68	13	80	Numeric
56	Form area	6		80	Conventional form size/style
57	6A. Farm income or (loss) - Federal Amounts	37	12	48	Numeric
57	6B. Farm income or (loss) – Subtractions	52	13	64	Numeric
57	6C. Farm income or (loss) – Additions	68	13	80	Numeric
58	Form area	6	_	80	Conventional form size/style
59	7A. Unemployment compensation – Federal Amounts	37	12	48	Numeric
59	7B. Unemployment compensation - Subtractions	52	13	64	Numeric
59	7C. Unemployment compensation - Additions	68	13	80	DO NOT USE
60	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"

	Absolute Positionir	ng Form Sci	hedule CA (540) Specific	ations (Side 2)	
Definitions		//UST BE ALL	ST BE ALL CAPS) Use Courier St		Std 12-point font, not bold, for taxpayer data	
	NUMERIC = 0-9 ALPHANUMERIC = A-Z (N	MUST BE ALL	_ CAPS), 0-9	Survey. (prir	7-60) and CTP ID, Doc ID and Paper Return nt line 63). All printed text and data must be unless specific instruction is provided in Field column.	
Print		Begin	Maximum	End	Field	
Line <u>Number</u>	Identification	Print <u>Position</u>	Field <u>Length</u>	Print <u>Position</u>	Field <u>Description</u>	
1-3	Blank lines	_	_	_	_	
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style	
					Conventional form size/style with absolute	
5-58	Form area with absolute position data fields	_	_	_	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		13	64	Numeric	
12	8bC. Other Income: Gambling – Additions	68	13	80	DO NOT USE	
13	Form area	6	2	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 lederal Form 2555 – Subtractions	52	13	64	DO NOT USE	
	8dC. Other Income: Foreign earned income					
16	exclusion from federal Form 2555 – Additions		13	80	Numeric	
17	Form area 8eA. Other Income: Income from federal Form		_	80	Conventional form, size/style	
18	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	1 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	

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Absolute Positioning Form Schedule CA (540) Specia	fications (Side 2)
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Definitions	NUMERIC = $0-9$	UST BE ALI UST BE ALI	_ CAPS), 0-9	(print lines 7 Survey. (prin	Std 12-point font, not bold, for taxpayer data (-60) and CTP ID, Doc ID and Paper Return at line 63). All printed text and data must be unless specific instruction is provided in Field column.
Print 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	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	8IA. Other Income: Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property – Federal Amounts	37	12	48	Numeric
	8lB. Other Income: Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting				
33	such property – Subtractions	52	13	64	DO NOT USE
	8IC. Other Income: Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting				
33	such property – Additions	68	13	80	DO NOT USE
34	Form area	6	_	80	Conventional form size/style

	Absolute Positioning	g Form Sc	hedule CA (5	540) Specific	ations (Side 2)	
Definitions	NUMERIC = $0-9$	UST BE ALL CAPS) UST BE ALL CAPS), 0-9		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.		
Print Line		Begin Print	Maximum Field	End Print	Field	
<u>Number</u>	Identification	Position	<u>Length</u>	<u>Position</u>	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	DC 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	
	8pA. Other Income: IRC Section 461(I) excess					
41	business loss adjustment – Federal Amounts	37	12	48	Numeric	
41	8pB. Other Income: IRC Section 461(I) excess business loss adjustment – Subtractions	52	13	64	Numeric	
41	8pC. Other Income: IRC Section 461(I) excess business loss adjustment – Additions	68	13	80	Numeric	
42	Form area	6	_	80	Conventional form, size/style	
43	8qA. Other Income: Taxable distributions from an ABLE account – Federal Amounts	37	12	48	Numeric	
43	8qB. Other Income: Taxable distributions from an ABLE account – Subtractions	52	13	64	DO NOT USE	
43	8qC. Other Income: Taxable distributions from an ABLE account – Additions	68	13	80	DO NOT USE	
44	Form area	6	_	80	Conventional form, size/style	
45	8rA. Other Income: Scholarship and fellowship grants not reported on federal Form(s) W-2 – Federal Amounts	37	12	48	Numeric	
	8rB. Other Income: Scholarship and fellowship		14	-TU	Number	
45	grants not reported on federal Form(s) W-2 – Subtractions	52	13	64	DO NOT USE	
	8rC. Other Income: Scholarship and fellowship					
45	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 Position	ning Form	Schedule CA (540) Speci	ifications (Side 2)		
Definitions	ALPHA = A-Z (MUST BE AL NUMERIC = 0-9 ALPHANUMERIC = A-Z (MUST BE AL		,	(print line Survey. (Left Aligr	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 Fiel Description column.		
Print Line		Begin Print	Maximum Field	End Print	Field		
Number	Identification	Position		Position	<u>Description</u>		
47	8sA. Other Income: Nontaxable amount of Medicaid waiver payments included on fec Form 1040, line 1a or line 1d – Federal Amounts		12	48	Alphanumeric. no punctuation, no symbols other than "()" or "-"		
	8sB. Other Income: Nontaxable amount of						
47	Medicaid waiver payments included on fec Form 1040, line 1a or line 1d – Subtractio	leral	13	64	DO NOT USE		
47	8sC. Other Income: Nontaxable amount of Medicaid waiver payments included on fectors 1040, line 1a or line 1d – Additions		13	80	DO NOT USE		
48-49	Form area	6	-	80	Conventional form, size/style		
50	8tA. Other Income: Pension or annuity from non-qualified deferred compensation plan a nongovernmental IRC Section 457 plan Federal Amounts	or	12	48	Numeric		
50	8tB. Other Income: Pension or annuity fror non-qualified deferred compensation plan a nongovernmental IRC Section 457 plan Subtractions	or	13	64	DO NOT USE		
50	8tC. Other Income: Pension or annuity fror non-qualified deferred compensation plan a nongovernmental IRC Section 457 plan Additions	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	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, a conventional Schedule Ca 540	nd –		_	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 Positionin	g Form Sc	hedule CA (5	540) Specific	ations (Side 3)	
Definitions	NUMERIC = 0-9		UST BE ALL CAPS) UST BE ALL CAPS), 0-9		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.	
Print Line		Begin Print	Maximum Field	End Print	Field	
<u>Number</u>	Identification	Position	<u>Length</u>	<u>Position</u>	<u>Description</u>	
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	Numerio	
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	Numerio	
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	

Definitions	NUMERIC = 0-9	UST BE AL	L CAPS) L CAPS), 0-9	(print lines Survey. (pr	er Std 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 Left ess specific instruction is provided in Field Descrip.
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 (print lines 7–60) and CTP ID, Doc ID and Paper Return Survey. (print line 63). All printed text and data must be Left

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244"

	Absolute Positioning	Form Sc	hedule CA (5	540) Specifica	ations (Side 4)
Definitions	NUMERIC = 0-9	JST BE ALI JST BE ALI	L CAPS) L CAPS), 0-9	(print lines 7 Survey. (prir	Std 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return at line 63). All printed text and data must be unless specific instruction is provided in Field column.
Print		Begin Print	Maximum Field	End Print	Field
Line <u>Number</u>	Identification	Position	Length	Position	<u>Description</u>
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
	24aB. Other adjustments: Jury duty pay –				
10	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
	24bB. Deductible expenses related to income reported on line 8l from the rental of personal	1			
13	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
10	24cC. Other adjustments: Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m –		10		DO NOT USE
16	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
-	24eA. Other adjustments: Repayment of supplemental unemployment benefits –	<u>-</u>			2
20	Federal Amounts	39	11	49	Numeric

	Abso	lute Positioning	g Form Sc	chedule CA (540) Specifi	ications (Side 4)
Definitions	ALPHA NUMERIC ALPHANUMERIC	= 0-9	UST BE AL	L CAPS) L CAPS), 0-9	(print lines Survey. (p Left Aligne	er Std 12-point font, not bold, for taxpayer data is 7–60) and CTP ID, Doc ID and Paper Return rint line 63). All printed text and data must be ded unless specific instruction is provided in Field on column.
Print Line Number	Identification		Begin Print Position	Maximum Field <u>Length</u>	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
21	Form area		6	_	80	Conventional form, size/style
21	24fA. Other adjustments: Con Section 501(c)(18)(D) pension		б		80	Conventional form, size/style
22	Amounts 24fB. Other adjustments: Contr		39	11	49	Numeric
22	IRC Section 501(c)(18)(D) pen Subtractions		54	11	64	Numeric
22	24fC. Other adjustments: Con IRC Section 501(c)(18)(D) pe Additions		69	12	80	Numeric
23	Form area		6	12	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
26	24hA. Other adjustments: Atto court costs for actions involvin discrimination claims - Federal	g certain unlawful	39	11	49	Numeric
26	24hB. Other adjustments: Attor court costs for actions involving discrimination claims – Subtra	g 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: Attorn 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 prothe IRS detect tax law violation.	ney fees and court with an award from ovided that helped				
29	ine ind detect tax law violation	io – 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	fer Std 12-point font, not bold, for taxpayer data is 7–60) and CTP ID, Doc ID and Paper Return rint line 63). All printed text and data must be ed unless specific instruction is provided in Field in column.	
Print Line Number	Identification	Begin Print Position	Maximum Field <u>Length</u>	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	- / 4	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	_	_	_	
	Bottom Registration Mark, Anchor Mark, and			ı	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 "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 **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 Anchor Mark 59 2 60 Anchor mark, Conventional form size/style 4 Conventional form size/style with absolute position data fields 5-56 Form area with absolute position data fields 5-6 Blank lines _ _ 7-8 6 Form area 80 Conventional form size/style Check the box if you did NOT itemize for Upper X = checked box federal but will itemize for California 52 Blank = unmarked check box 9 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 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 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 6 80 23 Form area _ 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	JST BE ALL	_ CAPS) _ CAPS), 0-9	(print lines 7 Survey. (prin	Std 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return at line 63). All printed text and data must be unless specific instruction is provided in Field column.
Print Line		Begin Print	Maximum Field	End Print	Field
<u>Number</u>	Identification	<u>Position</u>	<u>Length</u>	Position	Description
30	5dC. Add line 5a through line 5c – Additions	69	12	80	DO NOT USE
31-35	Form area	6		80	Conventional form size/style
36	5eA. Enter the smaller of line 5d or \$10,000 – Federal Amounts	39	11	49	Numeric
36	5eB. Enter the smaller of line 5d or \$10,000 – Subtractions	54	11	64	Numeric
36	5eC. Enter the smaller of line 5d or \$10,000 – Additions	69	12	80	Numeric
37	Form area	6	-	80	Conventional form size/style
38	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 NUMERIC ALPHANUMERIC	= = =	A-Z (MUST BE ALL CAPS) 0-9 A-Z (MUST BE ALL CAPS), 0-9	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
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Print				Description	column.
Print Line <u>Number</u>	<u>Identification</u>	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>
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	NUMERIC = $0-9$	JST BE ALI JST BE ALI	_ CAPS) _ CAPS), 0-9	er Std 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return nt line 63). All printed text and data must be d unless specific instruction is provided in Field column.	
Print Line		Begin Print	Maximum Field	End Print	Field
Number	Identification	Position	Length	Position	<u>Description</u>
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	_	_	_	-3
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
	18. Total	69	11	79	Numeric Numeric

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

ALPHA Definitions A-Z (MUST BE ALL CAPS) Use Courier Std 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 25. Subtract line 24 from line 22. If line 24 is 42 more than line 22, enter 0 69 79 11 Numeric 43 6 80 Form area Conventional form size/style 44 26. Total Itemized Deductions 69 11, 79 Numeric 6 45 Form area _ 80 Conventional form size/style 46 34 27. Other adjustments "Write in" 29 62 Alphanumeric 46 27. Other adjustments 69 11 79 Numeric 47 Form area 6 80 Conventional form size/style 69 11 48 28. Combine line 26 and line 27 79 Numeric 49-54 Form area 6 80 Conventional form size/style 55 29. California Itemized Deductions 69 11 79 Numeric 56-59 80 Form area 6 Conventional form size/style 30. Larger of California Itemized Deductions or Standard Deduction 79 Numeric 60 69 11 61 Form area 6 80 Conventional form size/style End of bottom registration mark, anchor mark, Bottom Registration Mark, Anchor Mark, and conventional Schedule Ca 540 62-63 and conventional form size/style 63 CTP ID (mandatory) 32 3 34 Numeric

40

7

46

Numeric "7736244"

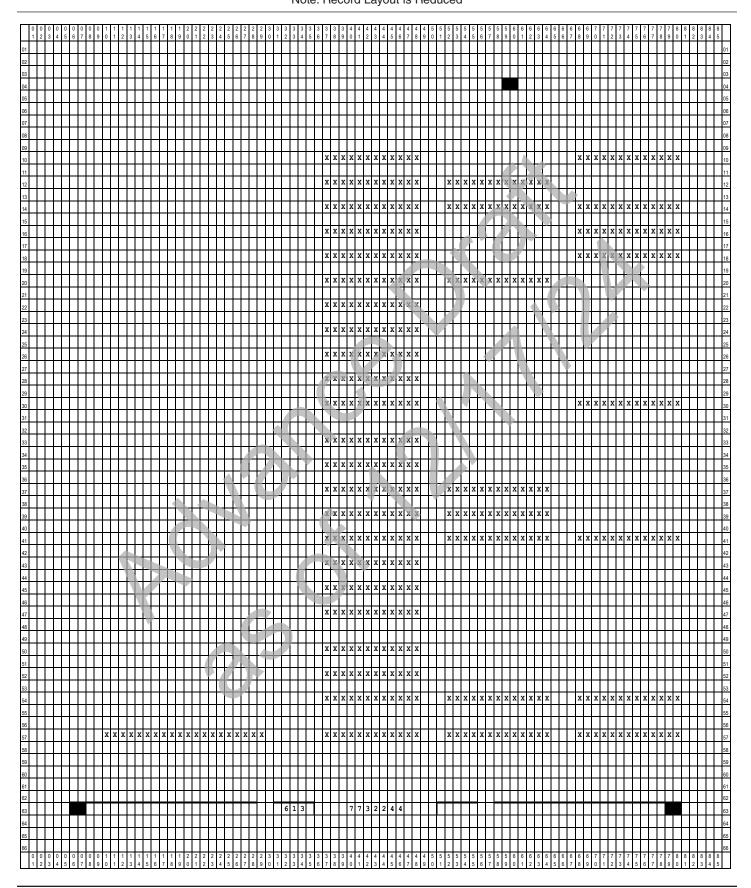
Doc ID (mandatory)

63

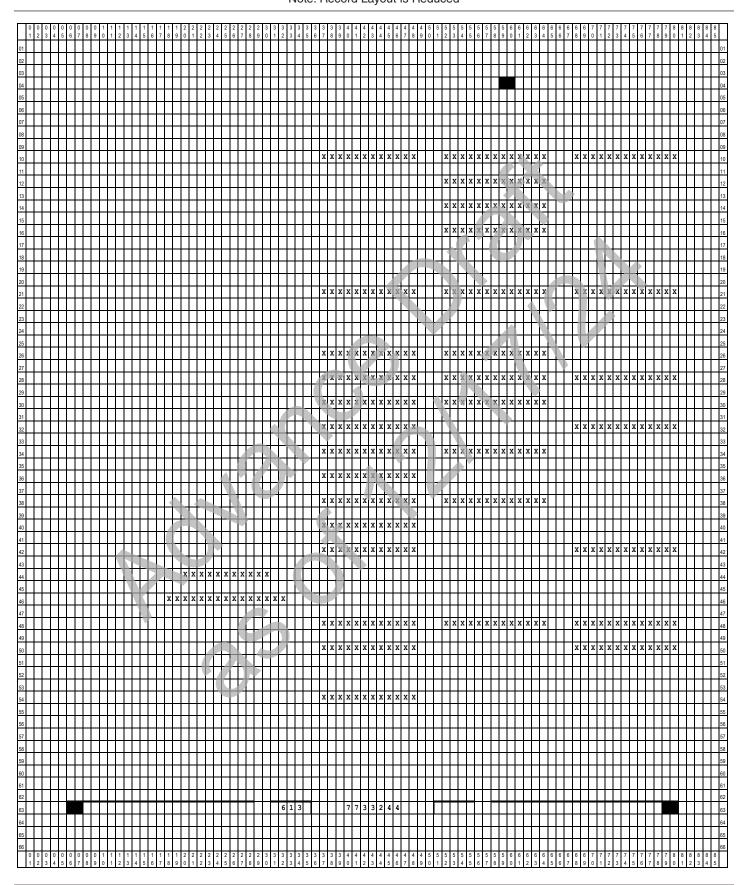
Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 1) Note: Record Layout is Reduced

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12			П			П		П		П		土	П			П										П																	1														12
13		H	\blacksquare		\vdash	+		H	_	\vdash	+	+	H	-		Н	_	\parallel	_	-	H	х	Х	X X	Χ	х	хх	X	X X	ΚX	H	-	X :	х	Х	хх	X	X :	ХХ	X	X 2	4	¥	Х	X	х	X	Х	X 2	x x	X	хх	Х	4	-	Н	13
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16			Ш		П			П				I	П			П								1		П									П		4	Z	1	Б	I						L		1	L				1			16
17		H	H	++	\mathbb{H}	+	-	H	+	H	+	+	H	+	+	H	+	H	+	+	H	х	Х	XΣ	Χ	Х	хх	Х	X X	ΚX	H	-	X :	XX	Х	ХX	X	X :	XX	X	X Z	1	-	Х	X	XX	X	Х	X 2	X X	Х	хх	Х	+	+	H	17
19			H	Ħ	Ħ	\dagger		Ħ	\top	Ħ	\forall	\top	Ħ			Ħ		Н	T	T	Ħ	х	х	X X	ΚX	х	хх	x	x >	X			X :	x x	Х	хх	x	x :	хх	x	X X	٢		х	X	ХX	x	Х	X 2	x x	x	хх	х	Ť			19
20		Ц	Ш		Ш	Ш		Ц		Ш		I	П			П					Ш		Ш			Ц		4		П		Γ	N		V		Ш					И				1		4	4				П			Ц	20
21	-	H	H	+	${\sf H}$	+		H	+	H	+	+	H	+	+	H	+	H	+	+	H	Х	Х	XΙΣ	Χ	Х	х	X	X X	XΧ	H	+	X	XX	Х	Х	X	X :	Х	X	X	\mathbb{H}	-	Х	X.	ХХ	X	Х	X	Х	Х	ХХ	X	+	+	H	21
23			П		Ħ			Ħ				I	Ħ			Ħ					П	х	x	X X	ΧX	х	хх	x	X 2	κх			X	хx	x	хх	x	X :	хх	x	X 2			х	Х	хх	X	X	X 2	хх	х	хх	х	1			23
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25			+	++	H	+		H	+		+	\vdash	H			H		H	$^+$	+		^	^	A 2	K X	Δ	Δ Δ	^	A /	A A	H		X :	A A	Α.	^ ^		AV.		^	^ /	1	+	^	A)	Α Λ	. A	Λ	^ /	A A		^ ^	1	+	+		25
27			П		П			П		П		土	П			П						х	х	X X	X	Х	хх	x	X 2	кx			X :	ХX	x	хх	x	X :	х	x	X 2	۲		х	X	хх	X	X	X 2	хх	х	хх	х				27
28				+	\vdash	+		\mathbb{H}	-		+	+				H		H	-	-	Н	4	П	1		P			4	+			H		H	+	+	4	-	H	+	+	-	v	v	vv	, v	v	v	v v	x	vv	, _v	4	-	H	28
30		H	H	+	H	+		Ħ	-	H		+	H			H	T	H	+	t	H	+	H	+	t	H	+	Ħ	Ħ	+	H		H		Н	1	Н	Ħ		Ħ	1	+	+	Λ	Α.	^ ^		Λ	^ /		^	^ ^	Ĥ	+	+	H	30
31			П		П			П				I	П			П		П	4			x	X	X	X	х	хх	x	x x	ХX			Х	х	Х	хх	X	Х.	хх	x	X Z	٢.		Х	X	хх	X	Х	X X	хх	х	хх	х				31
32			\mathbb{H}	+	H	+		\mathbb{H}	+	\mathbb{H}	x	хх	x	x x	x x	×	x x	H			H	x	x	x s	ίx	х	x x	×	X 3	×Χ		+	x	хx	x	x x	x	x :	x x	x	x :	Н	+	x	x	x x	x	x	x x	x x	x	x x	x	+	-	H	32
34					Ħ			Ħ			Ī	Ì											Ħ			Ħ		Ħ		Ĭ	Ħ						Ħ			Ħ							ľ										34
35				Ш	Ш						Х	хх	x	X X	х	х	x x		Z	Ţ	П	х	X	X X	Χ	х	хх	x	ХZ	Х	П	F	X :	ХX	Х	хх	X	X 2	ХХ	X	X Z	2		Х	X	х	X	Х	X	x x	Х	х	Х			Ц	35
36		H	H	+	H	+		H	-	H	х	хх	x :	хx	хx	x	x x		Ŧ	1	H	x	х	ХZ	ΚX	х	X X	X	X X	кx	Н	H	X :	x x	х	x x	x	x :	хх	X	X Z	ζ.		х	X :	хх	X	х	X X	x x	x	хх	x	+	-		36
38			П		П			П		4				ľ		П										7	Ι	4			ď																L										38
39				+	\vdash	+		\mathbb{H}	-	Н	v	VV	Ų.	vv	XX	J	vv	Н	+	-		v	v	av s	, v	х	vv		v		H		v	хx	v	x x	, v	v	vv	x	ν,	Н	-	v	v	vv	, v	v	ν,	v v	x	vv	, ,	4	-	H	39
40		H		+	H	+		H	$^+$	Н	Ĥ	A A	Î	^ ^	Δ Δ	^	^ ^	H	$^{+}$	\dagger	H		A	1	` ^	^	^ ^	1	^ 4	^	H	\vdash	Ĥ	^ ^	^	^ ^	Ĥ	Α.	^ ^	Â	1	H		^	Α.	^ ^	_	^	^ 4	^ ^	^	^ ^	Î	\dagger	+	H	40
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43		H	H	++	\mathbb{H}	H	+			Н	H	H	Н	+	+	H	+	H	+	H	Н	×	x	X X	x x	x	x x	x	x 3	χχ	H	-	x ·	ХX	x	x x	x	x :	x x	x	x :	Н	-	x	x	x x	x	x	x x	x x	x	x x	x	+	+	H	43
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49			П					П		П		I	П	I								х	x	X X	ΚX	х	хх	x	X 2	кx											1			х	X :	хх	X	X	X 2	x x	x	хх	х	1			49
50	\vdash	${f +}$	H	$+\!\!+$	${oldsymbol{ert}}$	\dashv	-	H	+	${oldsymbol{ert}}$	+	+	И			$oxed{\sqcup}$	4			+	H	У	y	x v	(y	y	x v	y	x v	κх	H	+	y ·	хx	y	x v	y	x ·	x v	y	x ,	Н	+	y	x	x v	7 Y	y	x ·	x y	x	x v	y	+	-	H	50 51
52	\forall	$\dag \dag$	Ħ	+	\dagger	$\dagger \dagger$	+	H	$^{\perp}$	\dag	$\dagger \dagger$	十		V	\dagger	h		H	\dagger	\dagger	H	^		7	1			-	7	Ĥ	H	\dagger	Ĥ	1		<u> ^</u>	Ĥ	7		Ĥ	7	H	\dagger	Ā	7	^	^	f	7		-	^		\dagger	l	H	51 52
53		П	П	I	Ц	П	1	Ц	1	Ц	П	丰	П	L	1	П	1	Ц	1	Į	Ц	х	Х	X X	Χ	Х	хх	х	X X	Х	Ц	ļ	X :	хх	х	х	Х	X :	х	x	X Z	۲	1	х	X	хх	X	х	X X	хх	Х	хх	X	1	Ĺ	Ц	53
54	\vdash	${f +}$	H	+	${\it H}$	+	+	H	+	${\mathbb H}$	+	+	H	F	7	H	+	H	+	+	H	х	x	x >	ΚX	х	x x	x	X X	κх	H	+	x	x x	х	x x	X	x :	x x	x	X X	+	+	х	x	хх	x	x	X X	x x	x	хх	x	+	-	H	54 55
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57	Щ	Ц	\prod	$+\!\Gamma$	H	П	Ţ	H	Ŧ	Ц	Д	Æ	\prod	F	Ţ	Ц	Ţ	Ц	Ţ	F	H	Х	х	X X	Χ	Х	х	X	X	X	Ц	Ļ	X	хх	х	х	х	X	х	x	X Z	۲	Ţ	х	X	х	x	х	X X	x x	Х	х	X	$oldsymbol{\downarrow}$	Ļ	Ц	57
58	+	H	${\mathbb H}$	$+\!\!+$	${\sf H}$	\forall	+	\forall	+	${\sf H}$	\forall	+	H	+	+	H	+	H	+	\dagger	H	х	х	x x	ΚX	х	хх	x	X X	ХΧ	H	+	X :	x x	х	x x	x	x :	хх	x	x z	ζ.	+	H	+	+	1	H	+	+	\forall	+	H	+		H	58 59
60		П	П	\parallel	Ц	П	1	Ħ		Ц	Д	丰	П	ļ	1	Ц	ļ	Ц	1	Ţ	Ц	1	Ħ	1	ļ	П	1	Ц	ļ	П	I	Ţ	I	Ţ	Ц	1	Ħ		1	Ц	1	Ħ	1	L	1	1	L	Ц	1	L	Ħ	1	Ħ	1	ļ	Ц	60
61	$oxed{oxed}$	$oldsymbol{+}$	H	$+\!\!+$	${oldsymbol{ert}}$	\mathbb{H}	-	H	+	${oldsymbol{ert}}$	\mathbb{H}	+	${f H}$	+	-	H	+	H	+	+	\sqcup	+	arphi	+	+	H	+	${m H}$	\downarrow	\mathbb{H}	ert	+	Н	+	H	+	Н	4	+	Н	+	H	+	H	4	+	1	H	+	-	${f H}$	+	H	+	-	H	61 62
62	\forall	H		+	\dagger	$\dagger \dagger$	t	Ħ	\dagger	\dagger	\dagger	十	Ħ	\dagger	\dagger	Ħ	\dagger	H	6 1	1 3	Ħ	\dagger	H	+	7 7	3	1 2	4	4	\dagger	H	t	H	t	H	\dagger	Ħ	\dagger	t	H	\dagger	Ħ	\dagger	H	\dagger	t	t	Ħ	\dagger	t	Ħ	1		\dagger		H	63
64		П	П		Ц	П	1	П		П	П	I	П		1	П		Ц	1		П	İ	Ц	1		П	ļ	П	Į	Ц	П	L	П		П	Ţ	П	ightharpoons	1	Ц	1	Ц	ļ	L	1	ļ	L	Ц	1	l	Ц	Ţ	П	1	İ	П	64
65	+	H	H	$+\!\!+$	H	\forall	+	H	+	${\sf H}$	+	+	H	+	+	H	+	H	+	+	H	+	Н	+	+	H	+	H	+	+	${\mathbb H}$	+	H	+	H	+	Н	\dashv	+	H	+	Н	+	H	+	+	1	H	+	+	H	+	H	+	+	H	65 66
0 4	0 0	0 0	0	0 0 0	1	1 1	1 1	1 6	1 1	1 8	1 2	2 2	2	2 2	2 2	2	2 3	3	3 3	3 3 3 4	3	3 3	3	3 4	4	4	4 4	4	4 4	1 4	4 5	5 5	5	5 5	5	5 5	5	5	6 6	6	6 6	6	6 6	6	6	7 7	7	7	7 7	7 7	7	7 7	8	8 8	8 8	8	8
1 11	4 3	4 5	0	, 0 9	U.	1 2	J 4	э	υ <i>[</i>	0	a U	-12	3	7 5	υ /	٥	9 0	- 1	4 3	4	э	υſ	0	υ (, [1	14	J 4	Э	U /	ď	a (, <u>1</u> 1	4	4	J	υ /	б	J	υ <u> </u> 1	2	J 4	0	υ /	ď	ď	J 1	14	J	4 5	10	1	0 9	U	1 2	_ 3	4	,

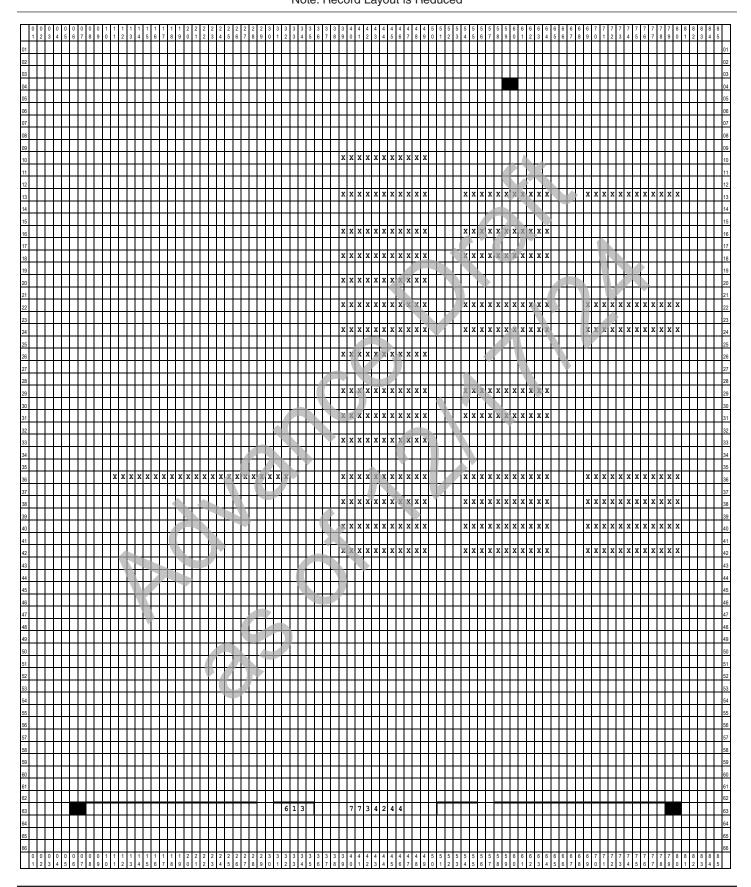
Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 2) Note: Record Layout is Reduced



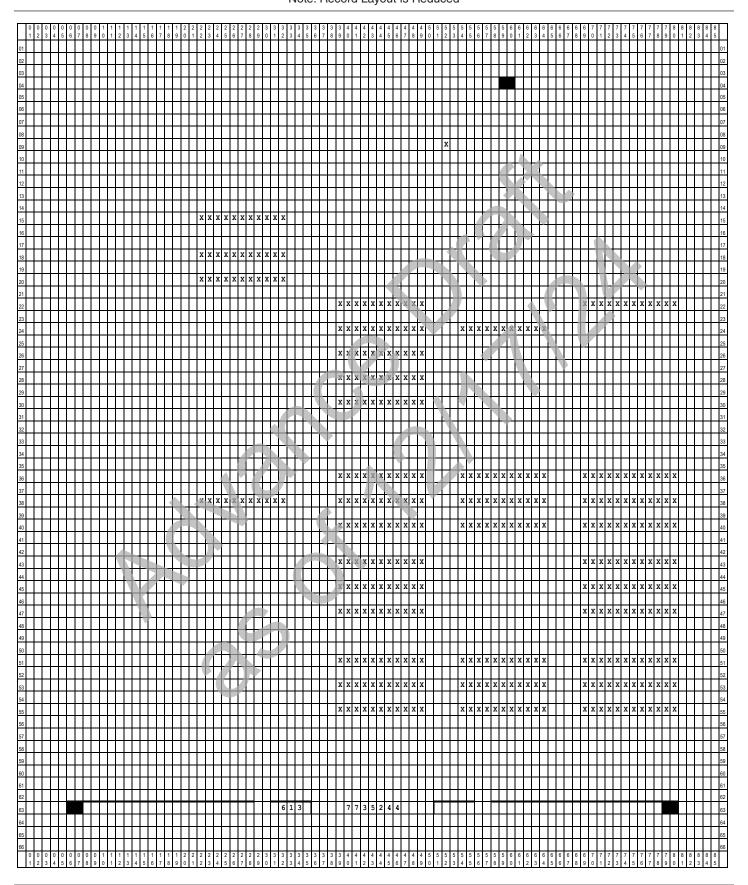
Absolute Positioning Form Schedule CA (540) Entity Area Record Layout (Side 3) Note: Record Layout is Reduced



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

