Definitions	NUMERIC = 0-9	(MUST BE ALL CAPS) (MUST BE ALL CAPS), 0-9		Use Courier New 12-point font, not bold, for taxpayer data (print lines 7–60) and CTP ID, Doc Id and Paper Return Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in Field		
Print Line	Identification	Begin Print	Maximum Field	Descriptio  End Print	Field	
Number 1-3	Identification Blank lines	Position	Length	Position -	Description	
4	"Taxable Year" and "Underline"	6	8	13	Conventional form size/style	
4	Title of Form	15	42	56	Conventional form size/style	
1	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style	
4	"Form" and "Underline"	69	11	79	Conventional form size/style	
			6			
5	Tax Year Area	7		12	Conventional form size/style	
5	Title of Form	15	42	56	Conventional form size/style	
5	Form Identifier "540NR" Area	70	9	78	Conventional form size/style	
6	Tax Year Area	7	6	12	Conventional form size/style	
6	Title of Form	15	42	56	Conventional form size/style	
6	Form Identifier "540NR" Area	70	9	78	Conventional form size/style	
6	Bold Line	6		80	Conventional form size/style	
7	Amended	6		12	"AMENDED"  If Amended = Yes - print "AMENDED"  If Amended = No - leave blank	
7	Amended Tax Return	16	1	16	"1" If Amended = Yes - Print "1" If Amended = No - Leave blank	
7	Account Period Ending	37	3	39	"APE"	
7	Fiscal Year Ending	42	6	47	MMYYYY or leave blank	
7	Federal Return Attachment Area	52	29	80	print "ATTACH FEDERAL RETURN"	
8	ARRP Area	78	3	80	Conventional form size/style	
9	Taxpayer's SSN (or ITIN) (mandatory)	6	11	16	Numeric, "-"	
9	Name Control (First 4 Letters of Last Name) (mandatory)	19	4	22	Alpha, No Embedded Spaces, No symbols or punctuation	
9	If Joint or Separate Tax Return, Spouse's/RDP's SSN (or ITIN) (mandatory)	28	11	38	Numeric, "—"	
9	Form Year Indicator (mandatory)	52	2	53	"23"	
9	Principal Business Activity (PBA)	57	3	59	Print "PBA" only when there is a "PBA" code.	
0	Principal Puninger Activity (PRA) Code	63	6	60	Numeric. If the PBA code is less than 6 characters and do not populate with zeros. If no PBA code,	
9	Principal Business Activity (PBA) Code	63	6	68	leave PBA field blank.  Conventional form size/style	
9	ARRP Area	78	3	80	,	
10	Taxpayer's First Name (mandatory)	6		16	Alpha, No Embedded Spaces	
10	Taxpayer's Middle Initial	19	1	19	Alpha, or blank	
10	Taxpayer's Last Name (mandatory)	22	35	56	Alpha	
10	Taxpayer's Suffix	59	4	62	Alpha, or blank	
10	Taxpayer – If Deceased, <b>must</b> Enter Date of Death, otherwise, leave blank	65	10	74	Numeric, "-", mm-dd-yyyy (e.g., 08-01-2023), or blank	
10	ARRP Area	78	3	80	Conventional form size/style	

		Absolute Posit	tioning Fo	orm 540NR S	pecification	ns (Side 1)
Definitions	NUMERIC = 0-9		JST BE AL	L CAPS) L CAPS), 0-9	(print lines Survey. (p Left Aligne	ier New 12-point font, not bold, for taxpayer data 5 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 on column.
Print Line <u>Number</u>	Identification		Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>
11	If Joint Spouse's/RDP's First Name (mandatory)		6	11	16	Alpha, No Embedded Spaces
11	If Joint Tax Return, Spouse's/F	RDP's Middle Initial	19	1	19	Alpha, or blank
11	If Joint Tax Return, Spouse's/ (mandatory)	RDP's Last Name	22	35	56	Alpha
11	If Joint Tax Return, Spouse's/	RDP's Suffix	59	4	62	Alpha, or blank
11	If Joint Tax Return, Spouse/R must Enter Date of Death, ot leave blank	DP – If Deceased	, 65	10	74	Numeric, "-", mm-dd-yyyy (e.g., 08-01-2023), or blank
11	ARRP Area		78	3	80	Conventional form size/style
12	Additional Information for In-Care-Of Name or Supplemental Address Inform	nation	6	35	40	Alphanumeric, Embedded spaces, No punctuation, no symbols other than "/". If no "in-care-name" and supplemental address information, leave blank.
12	Executor/Guardian		43	35	77	Alphanumeric
12	ARRP Area		78	3	80	Conventional form size/style
13	Street Address (mandatory)		6	35	40	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or "-"
13	APT, STE, SP, RM, FL, BLDG	a, and UN	43	5	47	Alpha, "APT, STE, Sp, RM, FL, BLDG, or UN". Print only if there is a Number or Letter.
13	APT, STE, SP, RM, FL, BLDG AND UN Number or Letter	i,	49	5	53	Alphanumeric, no symbols
13	Private Mail Box (PMB)	10	56	3	58	Print "PMB" only when there is a "PMB" number or letter.
13	Private Mail Box Number or L	etter	60	6	65	Alphanumeric, or blank
13	ARRP Area		78	3	80	Conventional form size/style
		)				Alpha only, Gourier, 12-point font, any order, or blank D = Taxpayer deceased
13	ARRP Area (continued) RP C	Codes:	79	2	80	C = Spouse/RDP deceased
14	City (mandatory)		6	17	22	Alphanumeric, Embedded spaces
14	State (mandatory) Use the St Abbreviations in this publicati		25	2	26	Alpha. If foreign address, leave State field blank.
14	ZIP Code		29	10	38	Numeric, "—", If foreign address, leave Zip Code field blank.
14	ARRP Area		78	3	80	Conventional form size/style
14	APPR Area (continued) PR (	and an	78	2	80	Alphanumeric, Courier 12-point font, any order, or blank  E = IRC 965  O = Outside the USA  U = Military
14	ARRP Area (continued) RP C	oucs.	70	3	00	9 = Disaster  Alphanumeria Embedded spaces or blank
15	If Foreign Country Name		6	19	24	Alphanumeric, Embedded spaces, or blank. 2-character County Abbreviation may be used.
15	If Foreign Province/State/Cou	inty	27	17	43	Alphanumeric, Embedded spaces, or blank
15	If Foreign Postal Code		46	16	61	Alphanumeric, Embedded spaces, or blank

	Absolute Pos	itioning Fo	orm 540NR S	pecifications	(Side 1)
Definitions	NUMERIC = 0-9	IUST BE AL	L CAPS) L CAPS), 0-9	(print lines Survey. (pri	r New 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return nt line 63). All printed text and data must be I unless specific instruction is provided in Field column.
Print Line Number	Identification	Begin Print Position	Maximum Field	End Print Position	Field Description
16	Taxpayer's Date of Birth	6	Length 10	15	or blank
10	If Joint or Separate Tax Return,	0	10	10	Numeric, "-", mm-dd-yyyy
16	Spouse's/RDP's Date of Birth	18	10	27	(eg., 06-13-1948), or blank
16	Taxpayer's Prior Name (if applicable)	30	17	46	Alpha, Last name only, or leave blank (e.g., Marriage/RDP in the current tax year changes spouse's/RDP's maiden name)
16	If Joint Tax Return, Spouse's/RDP's Prior Nam (if applicable)	e 49	17	65	Alpha, Last name only, or leave blank (e.g., Marriage/RDP in the current tax year changes spouse's/RDP's maiden name)
17-30	Blank lines	_	-	-1/	-
31-60	Form area with absolute position data fields	_	-	-	Conventional form size/style with absolute position data fields
31-32	Form area	6	-	80	Conventional form, size/style
33	Line 1. Single	12	1	12	Upper X = marked check box Blank = unmarked check box
33	Line 4. Head of household	36		36	Upper X = marked check box Blank = unmarked check box
34	Blank line	-	-	-	7
35	Line 2. Married/RDP filing jointly	12	1	12	Upper X = marked check box Blank = unmarked check box
35	Line 5. Qualifying surviving spouse	36	1	36	Upper X = marked check box Blank = unmarked check box
36-38	Form area	6	-	80	Conventional form, size/style
39	Line 3. Married/RDP filing separately	12	1	12	Upper X = marked check box Blank = unmarked check box
40	Blank line	- 🔀	_	_	ユ
41	Line 6. Claimed as a Dependent on Another Return	66	1	66	Upper X = marked check box Blank = unmarked check box
42-44	Blank lines	<u> </u>	_	_	ユ
45	Line 7. Personal Exemption Count	54	1	54	"0," "1," "2"
45	Line 7. Personal Exemption Amount	65	15	79	Numeric
<del>46</del>	Blank line	_	_	_	ュ
47	Line 8. Blind Exemption Count	54	1	54	"0," "1," "2"
47	Line 8. Blind Exemption Amount	65	15	79	Numeric
48	Blank line	_	_	_	ュ
49	Line 9. Senior Exemption Count	54	1	54	"0", "1", "2"
49	Line 9. Senior Exemption Amount	65	15	79	Numeric
50-51	Blank lines	_	_	_	ュ
52	Line 10. Dependent 1 First Name  If entry made in this field, there must be entries in "Dependent 1 Last Name" field, "Dependent 1 Relationship" field, and "Dependent 1 SSN" field. Otherwise, all four fields must be blank.	20	11	30	Alpha, No Embedded Spaces. If entry made in this field, there must be entries in "Dependent 1 Last Name" field at print line 54, "Dependent 1 SSN" field at print line 56, "Dependent 1 Relationship" field at print line 58. Otherwise, all four fields must be blank.

Definitions	ALPHA	= A-Z (	MUST BE AL	Llee Courier New 10 point fant, not hold, far townsyer det			
Deminions	NUMERIC ALPHANUMERIC	= 0-9		L CAPS), 0-9	Use Courier New 12-point font, not bold, for taxpayer da (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 Figure 2.		
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>	
	Line 10. Dependent 2 First Na	ame				Alpha, No Embedded Spaces. If entry made in	
	If entry made in this field, the entries in "Dependent 2 Las "Dependent 2 Relationship" "Dependent 2 SSN" field. Or	t Name" field, ' field, and				this field, there must be entries in "Dependent 2 Last Name" field at print line 54, "Dependent 2 SSN" field at print line 56, "Dependent 2 Relationship" field at print line 58. Otherwise, all	
52	all four fields must be blank	,	41	11	51	four fields must be blank.	
	Line 10. Dependent 3 First Na	ıme				Alpha, No Embedded Spaces. If entry made in	
52	If entry made in this field, the entries in "Dependent 3 Las "Dependent 3 Relationship" "Dependent 3 SSN" field. Of all four fields must be blank	nere must be it Name" field, ' field, and therwise,	62	11	72	this field, there must be entries in "Dependent 3 Last Name" field at print line 54, "Dependent 3 SSN" field at print line 56, "Dependent 3 Relationship" field at print line 58. Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)	
53	Blank line		_	-	-//	7	
	Line 10. Dependent 1 Last Na	ame					
54	If entry made in this field, the entries in "Dependent 1 Firs "Dependent 1 Relationship" "Dependent 1 SSN" field. Of all four fields must be blank	st Name" field, ' field and therwise,	20	17	36	Alpha If entry made in this field, there must be entries in "Dependent 1 First Name" field at print line 52, "Dependent 1 SSN" at print line 56, and "Dependent 1 Relationship" field at print line 58.  Otherwise, all four fields must be blank.	
	Line 10. Dependent 2 Last Na	ame					
54	If entry made in this field, the entries in "Dependent 1 First "Dependent 1 Relationship" and "Dependent 1 SSN" field all four fields must be blank	st Name" field, ' field d. Otherwise,	41	17	57	Alpha. If entry made in this field, there must be entries in "Dependent 2 First Name" field at print line 52, "Dependent 2 SSN" at print line 56, and "Dependent 2 Relationship" field at print line 58. Otherwise, all four fields must be blank.	
54	Line 10. Dependent 3 Last Na If entry made in this field, the entries in "Dependent 1 Firs "Dependent 1 Relationship" and "Dependent 1 SSN" field all four fields must be blank	iere must be st Name" field, ' field d. Otherwise,	62	17	78	Alpha. If entry made in this field, there must be entries in "Dependent 3 First Name" field at print line 52, "Dependent 3 SSN" at print line 56, and "Dependent 3 Relationship" field at print line 58. Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)	
55	Blank line		_	_	_	<u>a</u>	
56	Line 10. Dependent 1 SSN  If entry made in this field, the entries in "Dependent 1 First "Dependent 1 Last Name" find "Dependent 1 Relations Otherwise, all four fields mu	st Name" field, ield ship" field.	20	9	28	Numeric. If entry made in this field, there must be entries in "Dependent 1 First Name" field at print line 52, "Dependent 1 Last Name" field at print line 54 and "Dependent 1 Relationship" field at print line 58. Otherwise, all four fields must be blank.	
	Line 10. Dependent 2 SSN	-				Numeric. If entry made in this field, there must be	
	If entry made in this field, the entries in "Dependent 2 Firs "Dependent 2 Last Name" field and "Dependent 2 Relations Otherwise, all four fields mu	st Name" field, ield ship" field.	41	9	49	entries in "Dependent 2 First Name" field at print line 52, "Dependent 2 Last Name" field at print line 54 and "Dependent 2 Relationship" field at print line 58. Otherwise, all four fields must be blank.	

NUMERIC = 0-9 ALPHANUMERIC = AZ (MUST BE ALL CAPS), 0-9 In the ALPHANUMERIC = AZ (MUST BE ALL CAPS), 0-9 In the ALPHANUMERIC = AZ (MUST BE ALL CAPS), 0-9 In the ALPHANUMERIC = AZ (MUST BE ALL CAPS), 0-9 In the ALPHANUMERIC = AZ (MUST BE ALL CAPS), 0-9 In the All I	Deficition	AL DUIA	A 7 /1	UIOT DE 41	L CADC'		
Line 10. Dependent 3 SSN  If entry made in this field, there must be entries in "Dependent 3 First Name" field print line 54. Otherwise, all four fields must be blank.  56 Otherwise, all four fields must be blank.  57 Blank-line  Line 10. Dependent 1 First Name" field, "Dependent 3 First Name" field, "Dependent 3 Leat Name" field, "Dependent 3 Leat Name" field, "Dependent 4 Fields must be blank.  58 Blank-line  Line 10. Dependent 1 Field Name" field, "Dependent 1 Fields Name" field, "Dependent 1 Fields Mane" field, "Dependent 1 Fields Name" field, and "Dependent 1 Fields Name" field, and "Dependent 1 Fields Name" field, "Dependent 1 Fields Name" field "Dependen	Definitions	NUMERIC	= 0-9		ŕ	(print lines Survey. (pr Left Aligne	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
Line 10. Dependent 3 First Name" field, riber must be entries in "Dependent 1 First Name" field, print line 5.4 and "Dependent 3 First Name" field, and "Dependent 3 Relationship" field.  56 Otherwise, all four fields must be blank.  57 Blank-line  Line 10. Dependent 1 Relationship  If entry made in this field, there must be entries in "Dependent 1 Relationship" field and "Dependent 1 Relationship if entry made in this field, there must be entries in "Dependent 1 Last Name" field print line 5.4 and "Dependent 1 Relationship if entry made in this field, there must be entries in "Dependent 1 Last Name" field print line 5.4 and "Dependent 1 SSN" field and "Dependent 1 SSN" field and "Dependent 1 SSN" field and "Dependent 1 Relationship if entry made in this field, there must be entries in "Dependent 2 Relationship if entry made in this field, there must be entries in "Dependent 2 Relationship if entry made in this field, there must be entries in "Dependent 2 SSN" field and "Dependent 2 SSN" field and "Dependent 2 SSN" field. Otherwise, all four fields must be blank.  Line 10. Dependent 2 SSN" field. Otherwise, all four fields must be blank.  Line 10. Dependent 3 Rist Name" field, "Dependent 2 Last Name" field print line 5.2. Dependent 2 Last Name" field print line 5.4. Dependent 2 Last Name" field print line 5.5. Dependent 2 Last Name" field print line 5.6. Otherwise, all four fields must be blank.  Line 10. Dependent 3 Rist Name" field, "Dependent 3 Rist Name" field print line 5.6. Otherwise, all four fields must be blank.  Line 10. Dependent 3 Rist Name" field, "Dependent 3 Rist Name" field print line 5.7. Dependent 3 Rist Name" field print line 5.7. Dependent 3 Rist Name" field print line 5.6. Otherwise, all four fields must and "Dependent 3 Rist Name" field print line 5.6. Otherwise, all four fields must be blank.  Line 10. Dependent 3 Rist Name" field.  "Dependent 3 Rist Name" field.	Line	Identification		Print	Field	Print	
Line 10. Dependent 1 Relationship  If entry made in this field, there must be entries in "Dependent 1 First Name" field, "Dependent 1 First Name" field, print line 54, and "Dependent 1 SN" field. Otherwise, all four fields must be blank.  58 all four fields must be blank.  Line 10. Dependent 2 Relationship  If entry made in this field, there must be entries in "Dependent 2 Relationship  If entry made in this field, there must be entries in "Dependent 2 SN" field at print line 5. Otherwise, all four fields mus be blank.  Line 10. Dependent 2 Relationship  If entry made in this field, there must be entries in "Dependent 2 SN" field and "Dependent 2 SN" field to print line 54, and "Dependent 2 SN" field to print line 54, and "Dependent 3 First Name" field pr	56	Line 10. Dependent 3 SSN  If entry made in this field, there entries in "Dependent 3 First N "Dependent 3 Last Name" field and "Dependent 3 Relationship	ame" field, " field.		-		Numeric. If entry made in this field, there must be entries in "Dependent 3 First Name" field at print line 52, "Dependent 3 Last Name" field at print line 54 and "Dependent 3 Relationship" field at print line 58. Otherwise, all four fields must be blank. (Exception: If more than three dependents, leave blank.)
If entry made in this field, there must be entries in "Dependent 1 First Name" field print line 52. "Dependent 1 Last Name" field and "Dependent 1 SNN" field to print line 54, and "Dependent 1 SNN" field print line 54, and "Dependent 1 SNN" field and "Dependent 1 SNN" field print line 54, and "Dependent 1 SNN" field, there must be lank.  Line 10. Dependent 2 Relationship  If entry made in this field, there must be entries in "Dependent 2 First Name" field print line 92, "Dependent 2 Last Name" field print line 94, and "Dependent 2 SNN" field and "Dependent 2 SNN" field and "Dependent 2 SNN" field and "Dependent 3 SNN" field and "Dependent 3 Relationship life entry made in this field, there must be entries in "Dependent 3 Relationship life entry made in this field, there must be entries in "Dependent 3 Relationship life entry made in this field, there must be be entries in "Dependent 3 Relationship life entry made in this field, there must be entries in "Dependent 3 Relationship life entry made in this field, there must be entries in "Dependent 3 Relationship life entry made in this field, there must be entries in "Dependent 3 Relationship life entry made in this field, there must be entries in "Dependent 3 Relationship life entry made in this field, there must be entries in "Dependent 3 Relationship life entry made in this field, there must be entries in "Dependent 3 Relationship life print line 94, and "Dependent 3 Relationship life entry made in this field, there must be entries in "Dependent 3 Relationship life print line 95. Otherwise, all four fields mus be blank.  Solution 10 Dependent 3 Relationship life entry made in this field, there must be entries in "Dependent 3 Relationship life in 10 Relationship life entry made in this field, there must be entries in "Dependent 3 Relationship life entry made in this field, there must be leafly life entry made in this field, there must b	57	Blank line		_	_	-	
If entry made in this field, there must be entries in "Dependent 2 First Name" field, "Dependent 2 Last Name" field and "Dependent 2 SSN" field. Otherwise, all four fields must be blank.  Line 10. Dependent 3 Relationship  If entry made in this field, there must be entries in "Dependent 3 Relationship  If entry made in this field, there must be entries in "Dependent 3 First Name" field print line 52. "Dependent 3 First Name" field entries in "Dependent 3 First Name" field print line 52. "Dependent 3 First Name" field print line 52. "Dependent 3 First Name" field print line 54, and "Dependent 3 First Name" field print line 54, and "Dependent 3 First Name" field print line 54, and "Dependent 3 SSN" field. Otherwise, all four fields must be blank.  Blank-line  Line 10. Dependent Exemption Count  Line 10. Dependent Exemption Count  Line 10. Dependent Exemption Amount  Line 10. Dependent Exe	58	If entry made in this field, there entries in "Dependent 1 First N "Dependent 1 Last Name" field and "Dependent 1 SSN" field. C	must be ame" field,	20	12	31	be entries in "Dependent 1 First Name" field at print line 52, "Dependent 1 Last Name" field at print line 54, and "Dependent 1 SSN" field at print line 59. Otherwise, all four fields must
Line 10. Dependent 3 Fleationship  If entry made in this field, there must be entries in "Dependent 3 First Name" field print line 52, "Dependent 3 Last Name" field print line 54, and "Dependent 3 SSN" field. Otherwise, all four fields must be blank.  58 all four fields must be blank.  62 12 73 dependents, print "SEE ATTACHED".  59 Blank-line  60 Line 10. Dependent Exemption Count  61 Blank-line  62 15 79 Numeric.  60 Line 10. Dependent Exemption Amount  65 15 79 Numeric  60 Line 10. Dependent Exemption Amount  65 15 79 Numeric  60 Line 10. Dependent Exemption Amount  65 15 79 Numeric  60 Line 10. Dependent Exemption Amount  65 15 79 Numeric  66 End of bottom registration mark, anchor mark and conventional Form 540NR  67 CTP ID (mandatory)  68 Doc ID (mandatory)  69 Doc ID (mandatory)  70 The Line 10. Dependent Exemption Amount  69 Line 10. Dependent Exemption Amount  60 Line 10. Dependent Exemption Amount  61 Blank-line  62 16 The Line 10. Dependent Exemption Amount  63 Doc ID (mandatory)  64 Numeric  65 The Line 10. Dependent Exemption Amount  66 Line 10. Dependent Exemption Amount  67 Line 10. Dependent Exemption Amount  68 Dependent S SN" field at print line 52, "Dependent S, And "Dependent S, SN" field at print line 52, "Dependent S, SN" field at print line 54, and "Dependent S, SN" field at print line 54, and "Dependent S, SN" field at print line 54, and "Dependent S, SN" field at print line 54, and "Dependent S, SN" field at print line 54, and "Dependent S, SN" field at print line 54, and "Dependent S, SN" field at print line 54, and "Dependent S, and "Dependent S, SN" field at print line 56. Otherwise, all four fields must be blank.  62 Line 10. Dependent S, SN" field at print line 52, "Dependent S, and	58	If entry made in this field, there entries in "Dependent 2 First N. "Dependent 2 Last Name" field and "Dependent 2 SSN" field. C	must be ame" field,	41	12	52	be entries in "Dependent 2 First Name" field at print line 52, "Dependent 2 Last Name" field at print line 54, and "Dependent 2 SSN" field at print line 56. <b>Otherwise, all four fields must</b>
Numeric, For Example "1," "2," "3 "99"	58	If entry made in this field, there entries in "Dependent 3 First N. "Dependent 3 Last Name" field and "Dependent 3 SSN" field.	must be ame" field,	62	12	73	be entries in "Dependent 3 First Name" field at print line 52, "Dependent 3 Last Name" field at print line 54, and "Dependent 3 SSN" field at print line 56. Otherwise, all four fields must be blank. (Exception: If more than three
60 Line 10. Dependent Exemption Count 51 2 52 For Example "1," "2," "3 "99"  60 Line 10. Dependent Exemption Amount 65 15 79 Numeric  61 Blank line	59	Blank line		- (	_	_	
Bottom Registration Mark, Anchor Mark, and  62-63 conventional Form 540NR and conventional form size/style  63 CTP ID (mandatory)  63 Doc ID (mandatory)  40 7 46 Numeric, "3131234"  Print Reason Codes, numeric, "1" = I believe there is an extra cost to e-file "2" = I believe e-filing is not secure "3" = I do not want 3rd party software to have data "4" = I do not want FTB to have my data "5" = My federal e-file return was rejected "6" = I have no internet connection	60	Line 10. Dependent Exemption C	ount	51	2	52	
Bottom Registration Mark, Anchor Mark, and 62-63 conventional Form 540NR and conventional form size/style 63 CTP ID (mandatory) 32 3 34 Numeric 63 Doc ID (mandatory) 40 7 46 Numeric, "3131234"  Print Reason Codes, numeric, "1" = I believe there is an extra cost to e-file "2" = I believe e-filing is not secure "3" = I do not want 3rd party software to have data "4" = I do not want FTB to have my data "5" = My federal e-file return was rejected "6" = I have no internet connection	60	Line 10. Dependent Exemption A	mount	65	15	79	Numeric
62-63 conventional Form 540NR and conventional form size/style  63 CTP ID (mandatory)  63 Doc ID (mandatory)  40 7 46 Numeric, "3131234"  Print Reason Codes, numeric, "1" = I believe there is an extra cost to e-file "2" = I believe e-filing is not secure "3" = I do not want 3rd party software to have data "4" = I do not want FTB to have my data "5" = My federal e-file return was rejected "6" = I have no internet connection	61	Blank line			_	_	
Doc ID (mandatory)  40 7 46 Numeric, "3131234"  Print Reason Codes, numeric, "1" = I believe there is an extra cost to e-file "2" = I believe e-filing is not secure "3" = I do not want 3rd party software to have data "4" = I do not want FTB to have my data "5" = My federal e-file return was rejected "6" = I have no internet connection	62-63		Mark, and	_	-	_	End of bottom registration mark, anchor mark, and conventional form size/style
Print Reason Codes, numeric,  "1" = I believe there is an extra cost to e-file  "2" = I believe e-filing is not secure  "3" = I do not want 3rd party software to have data  "4" = I do not want FTB to have my data  "5" = My federal e-file return was rejected  "6" = I have no internet connection	63	CTP ID (mandatory)		32	3	34	Numeric
"1" = I believe there is an extra cost to e-file "2" = I believe e-filing is not secure "3" = I do not want 3rd party software to have data  "4" = I do not want FTB to have my data "5" = My federal e-file return was rejected "6" = I have no internet connection	63	Doc ID (mandatory)		40	7	46	Numeric, "3131234"
"6" = I have no internet connection							<ul> <li>"1" = I believe there is an extra cost to e-file</li> <li>"2" = I believe e-filing is not secure</li> <li>"3" = I do not want 3rd party software to have my data</li> </ul>
	00	Daniel Bahar C		50	_	50	"5" = My federal e-file return was rejected "6" = I have no internet connection

#### Absolute Positioning Form 540NR Specifications (Side 2)

**ALPHA Definitions** A-Z (MUST BE ALL CAPS) Use Courier New 12-point font, not bold, for taxpayer data **NUMERIC** = (print lines 7-60) and CTP ID, Doc ID and Paper Return **ALPHANUMERIC** A-Z (MUST BE ALL CAPS), 0-9 Survey. (print line 63). All printed text and data must be Left Aligned unless specific instruction is provided in Field Description column. Print Begin Maximum Fnd Print Print Field Line Field **Position Description** <u>Number</u> Identification **Length** <u>Position</u> 1-3 Blank lines Anchor Mark 59 2 60 Anchor mark, Conventional form size/style 4 5-6 6 80 Form area Conventional form size/style Conventional form size/style with absolute <del>7 60</del> Form area with absolute position data fields position data fields Line 11. Exemption amount 65 15 79 Numeric 8-9 Blank lines 10 Line 12. Total CA wages from Form(s) W-2 40 15 54 Numeric 11 Blank line 12 Line 13. Federal AGI 62 15 76 Numeric 13 Blank line 14 Line 14. CA Adjustments - subtractions 62 15 76 Numeric 15-17 Form area 6 80 Conventional form, size/style 18 Line 16. CA Adjustments - additions 62 15 76 Numeric 19 Blank line 20 Line 17. Adjusted gross income from all sources 62 15 76 Numeric 21 Blank line \_ 22 Line 18. Standard/Itemized Deductions 62 15 76 Numeric 23 Blank line 55 24 Line 19. Total taxable income "Write in" 51 5 Alpha 24 Line 19. Total taxable income 62 15 Numeric 6 80 25-27 Form area Conventional form, size/style Upper X = marked check box Line 31. Tax from FTB 3800 Check Box 28 27 1 27 Blank = unmarked check box Upper X = marked check box 28 Line 31. Tax from FTB 3803 Check Box 39 39 Blank = unmarked check box Numeric 28 Line 31. Tax 62 76 15 Blank line \_ 29 30 Line 32. CA AGI from Sch CA (540NR) 40 15 54 Numeric 31 Blank line Line 35. CA Taxable Income from Sch CA 32 (540NR) 62 15 76 Numeric Blank line 33 34 Line 36. CA Tax Rate 49 6 54 Alphanumeric "N.NNNN" 35 Blank line 36 Line 37. CA Tax Before Exemption Credits 62 15 76 Numeric 37-38 Blank lines \_ \_ \_ 39 Line 38. CA Exemption Credit Percentage 49 6 54 Alphanumeric "N.NNNN" 40 Blank line 41 Line 39. CA Prorated Exemption Credits 62 15 76 Numeric 42 **Blank Line** Line 40. CA Regular Tax Before Credits 43 62 15 76 Numeric

	Absolute Pos	itioning Fo	orm 540NR S	pecifications	s (Side 2)
Definitions	NUMERIC = 0-9	IUST BE AL	L CAPS) L CAPS), 0-9	(print lines Survey. (pr	er New 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return int line 63). All printed text and data must be d unless specific instruction is provided in Field a column.
Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
44	Blank Line	_	_	_	7
45	Line 41. Tax from Sch G-1 Check Box	36	1	36	Upper X = marked check box Blank = unmarked check box
45	Line 41. Tax from FTB 5870A Check Box	48	1	48	Upper X = marked check box Blank = unmarked check box
45	Line 41. Tax	62	15	76	Numeric
46	Blank line	_	_	-	<b>4</b>
47	Line 42. Add line 40 and line 41	62	15	76	Numeric
48-49	Blank lines	-	-	3 )	7
50	Line 50. Nonrefundable Child/Dependent Care Expenses	62	15	76	Numeric
51	Blank line	_	-	-	7
52	Line 51. Credit for joint custody head of household	40	15	54	Numeric
53	Blank line	-		_	7
54	Line 52. Credit for dependent parent	40	15	54	Numeric
55	Blank line	-	<u> </u>	_	7
56	Line 53. Credit for senior head of household	40	15	54	Numeric
57	Blank line	_		3 1	7
58	Line 54. Credit percentage	49	6	54	Alphanumeric "N.NNNN"
59	Blank line	_	-	-	٦
60	Line 55. Credit amount	62	15/	76	Numeric
61	Blank line	-	-	_	<u>, , , , , , , , , , , , , , , , , , , </u>
62-63	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR	_ X	-	-	End of bottom registration mark, anchor mark, and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc ID (mandatory)	40	7	46	Numeric, "31322 <del>3</del> 4"
	35				Print Reason Codes, numeric,  "1" = I believe there is an extra cost to e-file  "2" = I believe e-filing is not secure  "3" = I do not want 3rd party software to have my data  "4" = I do not want FTB to have my data  "5" = My federal e-file return was rejected  "6" = I have no internet connection
63	Paper Return Survey	53	1	53	Or blank

#### Absolute Positioning Form 540NR Specifications (Side 3)

D (1 111	Absolute				
Definitions	NUMERIC = 0-	-Z (MUST BE ALI -9 -Z (MUST BE ALI		(print lines Survey. (pr	er New 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc Id and Paper Return rint line 63). All printed text and data must be d unless specific instruction is provided in Field n column.
Print Line <u>Number</u>	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>
1-3	Blank lines	_	-	_	<del>-</del>
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-6	Form area	6	_	80	Conventional form, size/style
<del>7-59</del>	Form area with exact position data fields	_	_	_	Conventional form size/style with exact position data fields
7	Line 58. Code	44	3	46	Numeric
7	Line 58. Amount	62	15	76	Numeric
8	Blank line	_	-	- (	7
9	Line 59. Code	44	3	46	Numeric
9	Line 59. Amount	62	15	76	Numeric
10	Blank line	_	-	-	7
11	Line 60. Claim more than two credits	62	15	76	Numeric
12	Blank line			_	1
13	Line 61. Nonrefundable <mark>r</mark> enter's <mark>c</mark> redit	62	15	76	Numeric
14	Blank line	-		-	٦
15	Line 62. Total Credits	62	15	76	Numeric
16	Blank line			-	4
17	Line 63. Subtract line 62 from line 42	62	15	76	Numeric
18-19	Blank lines		-	-	<u>a</u>
20	Line 71. Alternative minimum tax	62	15	76	Numeric
21	Blank line	_	-		7
22	Line 72. Mental Health Services Tax	62	15	76	Numeric
23	Blank line	- \	_	_	7
24	Line 73. Other taxes and eredits, "write in"	36	20	55	Alphanumeric
24	Line 73. Other taxes and credit recapture	62	15	76	Numeric
25	Blank line		_	_	7
26	Line 74. Total Tax	62	15	76	Numeric

62

62

62

62

62

62

15

15

15

<del>15</del>

15

15

76

76

76

<del>76</del>

76

76

Numeric

Numeric

Numeric

**Numeric** 

Numeric

Numeric

Blank lines

Blank line

Blank line

Blank line

Blank line

Line 81. CA income tax withheld

Line 82. CA estimated tax and other payments

Line 83. Withholding (Form 592-B and/or 593)

Line 84. Excess SDI (or VPDI) withheld

Line 85. Earned Income Tax Credit

Line 86. Young Child Tax Credit

27-28

29

30

31

32 33

34 35

36

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38

39

	Absolute Po	ositioning Fo	orm 540NR S	pecifications	s (Side 3)
Definitions	NUMERIC = 0-9	(MUST BE AL		(print lines Survey. (pri	er New 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc Id and Paper Return int line 63). All printed text and data must be d unless specific instruction is provided in Field column.
Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
40	Blank line	62	15	<del>76</del>	7
41	Line 87. Foster Youth Gredit	62	15	76	Numeric
42	Blank line		_	_	**
43	Line 88. Total Payments "Write in"	49	7	 55	Alphanumeric
43	Line 88. Total Payments	62	15	76	Numeric
44-45	Blank lines				3
46	Line 91. If you and your household had full-year health coverage check the box.	60	1	60	Upper X = marked check box Blank = unmarked check box
47	Blank line	_	-	-	7
48	Line 91. Individual Shared Responsibility (IS Penalty	SR) 53	15	67	Numeric
49-50	Blank lines	_	-		7
51	Line 92. Payment after individual Shared Responsibility	62	15	76	Numeric
52	Blank line	-	Y	-	a a
53	Line 93. Individual Shared Responsibility Penalty Balance.	62	15	76	Numeric
54	Blank line	-	_	-	4
55	Line 101. Overpaid Tax	62	15	76	Numeric
56	Blank line		-	-	¬
57	Line 102. Overpaid tax applied to estimated	tax 62	15	76	Numeric
58	Blank line	_	_	_	ュ
59	Line 103. Overpaid tax available this year	62	15	76	Numeric
60-62	Blank lines	-	-	_	_
<del>63</del>	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR	d -		_	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, "3133234"
					Print Reason Codes, numeric,  "1" = I believe there is an extra cost to e-file  "2" = I believe e-filing is not secure  "3" = I do not want 3rd party software to have my data  "4" = I do not want FTB to have my data  "5" = My federal e-file return was rejected  "6" = I have no internet connection
63	Paper Return Survey	53	1	53	6 = I have no internet connection Or blank

	Absolute Pos	itioning Fo	orm 540NR S	pecification	s (Side 4)
Definitions	NUMERIC = 0-9	IUST BE AL	L CAPS) L CAPS), 0-9	(print lines Survey. (p	er New 12-point font, not bold, for taxpayer data 57–60) and CTP ID, Doc ID and Paper Return rint line 63). All printed text and data must be ed unless specific instruction is provided in Field n column.
Print Line <u>Number</u>	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print <u>Position</u>	Field <u>Description</u>
1-3	Blank lines	_	_	_	_
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-6	Form area	6	_	80	Conventional form size/style
7	Line 104. tax due.	62	15	76	Numeric
8-11	Blank lines	_	_	_	3
12-52	Form area with exact position data fields	_	_	-	Conventional form size/style with exact position data fields
12	Code 400. California Seniors Special Fund	62	15	76	Numeric
13	Blank line	_	_	-1//	7
14	Code 401. Alzeheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	62	15	76	Numeric
15	Blank line	_	_		7
	Code 403. Rare and Endangered Species Preservation Voluntary Tax Contribution		0,		0-1
16	Program	62	15	76	Numeric
17	Blank line		_		7
18	Code 405. California Breast Cancer Research Voluntary Tax Contribution Fund	62	15	76	Numeric
19	Blank line	-	-		1
20	Code 406. California Firefighters' Memorial Voluntary Tax Contribution Fund	62	15	76	Numeric
21	Blank line	_	_		ュ
22	Code 407. Emergency Food for Families Voluntary Tax Contribution Fund	62	15	76	Numeric
23	Blank line	- 🗶	_	_	ュ
24	Code 408. California Peace Officer Memorial Foundation Voluntary Tax Pund	62	15	76	Numeric
25	Blank line		_	_	ュ
26	Code 410. California Sea Otter Voluntary Tax Contribution Fund	62	15	76	Numeric
27	Blank line	_	_		٦
28	Code 413. California Cancer Research Voluntary Tax Contribution Fund	62	15	76	Numeric
29	Blank line	_	_	_	¬
	Code 422. School Supplies for Homeless			-	
30	Children Voluntary Tax Contribution Fund	62	15	76	Numeric
31	Blank line	_	_	_	٦
32	Code 423. State Parks Protection Fund/Parks Pass Purchase	62	15	76	Numeric
33	Blank line	-	-	_	
34	Code 424. Protect our Coast and Oceans Voluntary Tax Contribution Fund	62	15	76	Numeric
35	Blank line	_	_	_	7

	Absolut	e Positio	oning Fo	rm 540NR Sp	pecifications	(Side 4)
Definitions	ALPHA = NUMERIC = ALPHANUMERIC =	0-9	ST BE ALL	CAPS), 0-9	(print lines 3 Survey. (print	r New 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return nt line 63). All printed text and data must be I unless specific instruction is provided in Field column.
Print Line Number	Identification	ı	Begin Print Position	Maximum Field Length	End Print Position	Field Description
	Code 425. Keep Arts in Schools Volunta					
36	Contribution Fund	•	62	15	76	Numeric
37	Blank line	-	_	_	_	***
	Code 438. California Senior Citizen Adv	<del>ocacy</del>				
38	Voluntary Tax Contribution Fund	-	62	15	76	Numeric
39	Blank line	-	_	_	-	7
	Code 439. Native California Wildlife					
40	Rehabilitation Voluntary Tax Contribution	n Fund (	62	15	76	Numeric
41	Blank line	-	_	-		7
42	Gode 440. Rape Kit Backlog Voluntary T Contribution Fund		62	15	76	Numeric
43	Blank line	-	_	-	-//	7
	Code 444. Suicide Prevention Voluntary	<del>' Tax</del>		_		
44	Contribution Fund	(	62	15	76	Numeric
45	Blank line	-	-	7	_	2
46	Gode 445. Mental Health Crisis Prevent Voluntary Tax Contribution Fund		62	15	76	Numeric
47	Blank line			_	-	7
48	Line 120. Total Contributions	(	62	15	76	Numeric
49-62	Blank lines		-	-	-	_
63,	Bottom Registration Mark, Anchor Mark conventional Form 540NR	and _		-1		End of bottom registration mark, anchor mark, and conventional form size/style
63	CTP ID (mandatory)		32	3	34	Numeric, replace '613' with your assigned CTP ID
63	Doc ID (mandatory)	4	40	7	46	Numeric, "3134234"
	NO.	(	Ö			Print Reason Codes, numeric,  "1" = I believe there is an extra cost to e-file  "2" = I believe e-filing is not secure  "3" = I do not want 3rd party software to have my data  "4" = I do not want FTB to have my data  "5" = My federal e-file return was rejected  "6" = I have no internet connection
63	Paper Return Survey		53	1	53	Or blank

Definitions	Absolute Position  ALPHA = A-Z (Mi		·	•	
Definitions	NUMERIC = $0-9$	UST BE AL	L CAPS), 0-9	(print lines Survey. (pr	er New 12-point font, not bold, for taxpayer data 7–60) and CTP ID, Doc ID and Paper Return int line 63). All printed text and data must be d unless specific instruction is provided in Field column.
Print Line		Begin Print	Maximum Field	End Print	Field
Number	Identification	<u>Position</u>	<u>Length</u>	<u>Position</u>	<u>Description</u>
1-3	Blank lines	_	_	_	<del>-</del>
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
<del>3</del> -7	Form area	6	_	80	Conventional form size/style
<del>8-34</del>	Form area with exact position data fields	_	_	_	Conventional form size/style with exact position data fields
8	Line 121. Amount You Owe	62	15	76	Numeric
<del>9-10</del>	Blank lines	_	_	-	7
<del>11</del> ,	Form area	6	-	80	Conventional form, size/style
12-13	Blank lines	_	_	-///	-
14	Line 123. FTB 5805 Check Box	22	1	22	Upper X = marked check box Blank ≠ unmarked check box
14	Line 123. FTB 5805F Check Box	36	1	36	Upper X = marked check box Blank = unmarked check box
14	Line 123. Underpayment of Estimated Tax	62	15	76	Numeric
<del>15</del>	Blank line	- 0	Y //	-	-
16	Form area	6	4	80	Conventional form, size/style
<del>17-18</del>	Blank lines	- 1	-	_	>
19	Line 125. Refund or No Amount Due	62	15	76	Numeric
20-25	Blank lines	_	-	7	_
26	1Checking Check Box  If entry in this field, there must be entries in "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.	24	1	24	Upper X = marked check box Blank = unmarked check box
27	1Routing Number  If entry in this field, there must be entries in  "Account Number" Field and "Checking or  Savings" Check Box. Otherwise,  all three fields must be blank.	12	9	20	Numeric. First two positions must be 01 through 12 or 21 through 32.  If entry made in this field, there must be entries ir the "DDR Account Number" Field at print line 27 and "Checking" Check box at print line 26 or "Savings" Check box at print line 28. Otherwise, all four fields must be blank.
27	1Account Number  If entry in this field, there must be entries in  "Routing Number" Field and "Checking or  Savings" Check Box. Otherwise,  all three fields must be blank.	32	17	48	Numeric; "-" If entry made in this field, there must be entries in the "Routing Number" Field at print line 27 and "Checking" Check box at print line 26 or "Savings" Check box at print line 28. Otherwise, all four fields must be blank.
27	Line 126. 1Direct Deposit Amount	62	15	76	Numeric
					Upper X = marked check box
28	1Savings Check Box	24	1	24	Blank = unmarked check box
29-32	Blank lines	_	_	_	7
	2Checking Check Box			1	
22	If entry in this field, there must be entries in "Routing Number" Field and "Account Number" Field. Otherwise, all three fields	24	1	24	Upper X = marked check box
33	must be blank.	24	1	24	Blank = unmarked check box

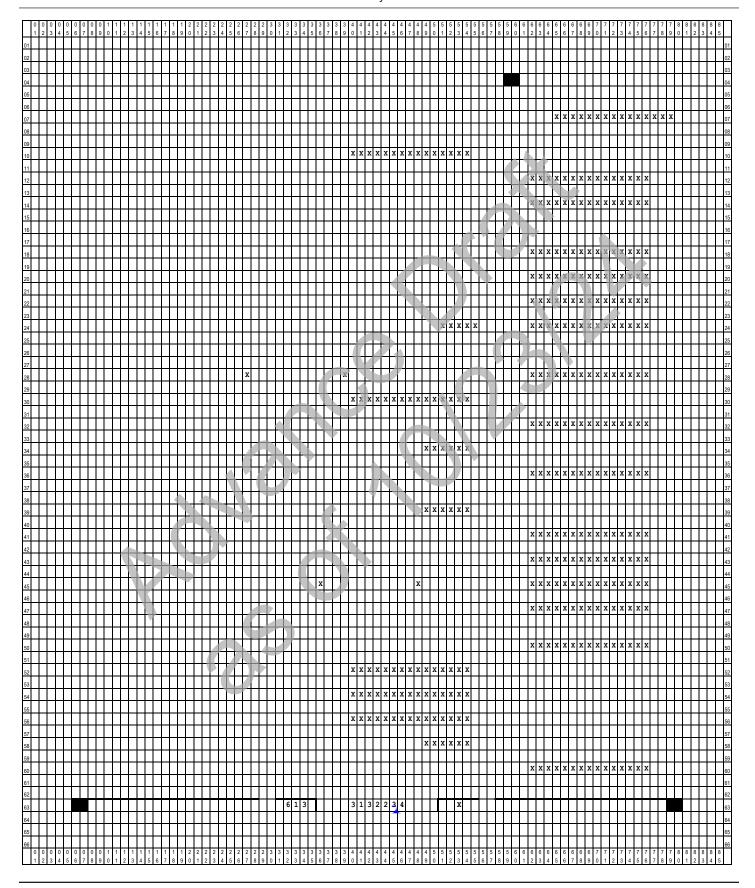
		- J	orm 540NR S		
Definitions	NUMERIC = 0-9	IUST BE AL	L CAPS), 0-9	(print lines Survey. (p	er New 12-point font, not bold, for taxpayer data 57–60) and CTP ID, Doc ID and Paper Return rint line 63). All printed text and data must be ed unless specific instruction is provided in Field on column.
Print Line Number	Identification	Begin Print <u>Position</u>	Maximum Field <u>Length</u>	End Print Position	Field Description
34	2Routing Number  If entry in this field, there must be entries in "Account Number" Field and "Checking or Savings" Check Box. Otherwise, all three fields must be blank.	12	9	20	Numeric. First two positions must be 01 through 12 or 21 through 32.  If entry made in this field, there must be entries in the "DDR Account Number" Field at print line 34 and "Checking" Check box at print line 33 or "Savings" Check box at print line 35. Otherwise, all four fields must be blank
34	2Account Number  If entry in this field, there must be entries in "Routing Number" Field and "Checking or Savings" Check Box. Otherwise, all three fields must be blank.	32	17	48	Numeric; "-" If entry made in this field, there must be entries in the "Routing Number" Field at print line 34 and "Checking" Check box at print line 33 or "Savings" Check box at print line 35. Otherwise, all four fields must be blank
34	Line 127. 2Direct Deposit Amount	62	15	76	Numeric
35	2Savings Check Box	24	1	24	Upper X = marked check box Blank = unmarked check box
<del>36-37</del>	Blank lines	_	-/1	_	-
<del>38</del>	Form area	6		80	Conventional form, size/style
<del>39-42</del>	Blank lines	-	+		
43	Yes - Want information on no-cost or low-cost health care coverage	71	1	71	Upper X = marked check box Blank = unmarked check box
43	No - Want information on no-cost or low-cost health care coverage	77	1	77	Upper X = marked check box Blank = unmarked check box
<del>44-49</del>	Blank lines	> -	-	-	_
<del>50</del>	Form area	6	-	80	Conventional form, size/style
<del>51-62</del>	Blank lines	-	-	_	
<del>&gt;</del> 63 <u>,</u>	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR	- 💥	_	_	End of bottom registration mark, anchor mark, and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc ID (mandatory)	40	7	46	Numeric, "3135234"
	35				Print Reason Codes, numeric,  "1" = I believe there is an extra cost to e-file  "2" = I believe e-filing is not secure  "3" = I do not want 3rd party software to have my data  "4" = I do not want FTB to have my data  "5" = My federal e-file return was rejected  "6" = I have no internet connection
63	Paper Return Survey	53	1	53	or blank

	Absolute Po	sitioning F	orm 540NR S	pecification	ns (Side 6)											
Definitions	NUMERIC = $0-9$	MUST BE AL	LL CAPS) LL CAPS), 0-9	(print lines Survey. (p Left Aligns	urier New 12-point font, not bold, for taxpayer data les 7–60) and CTP ID, Doc ID and Paper Return (print line 63). All printed text and data must be uned unless specific instruction is provided in Field tion column.											
Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description											
1-3	Blank lines	<u>-</u>		-												
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style											
5,	Form area	6	_	<del>80</del>	Conventional form size/style											
6	Blank line	_	_	_												
<del>7 13</del>	Form area	6	_	80	Conventional form, size/style											
14-15	Blank lines	_	_													
16	Email address	15	48	62	Alph anumeric											
16	Preferred phone number	66	14	79	Numeric; "-"											
17-21	Form area	6	-	80	Conventional form, size/style											
22	PTIN	71	9	79	Numeric											
23-24	Blank lines	_	-	-	7											
25	FEIN	71	9	7.9	Numeric											
26	Blank line	_		_	1											
27	Yes – Discuss Return Check Box	64		64	Upper X = marked check box Blank = unmarked check box											
27	No – Discuss Return Check Box	72	1	72	Upper X = marked check box Blank = unmarked check box											
<del>28-29</del>	Blank lines	-	-	-	<u>/-</u>											
<del>30</del>	Form area	6	-	80	Conventional form, size/style											
<del>31-62</del>	Form area	6	-	80	Conventional form, size/style											
<del>→</del> 63 <u>,</u>	Bottom Registration Mark, Anchor Mark, and conventional Form 540NR	-	_/	-	End of bottom registration mark, anchor mark, and conventional form size/style											
63	CTP ID (mandatory)	32	3	34	Numeric											
63	Doc ID (mandatory)	40	7	46	Numeric, "3136234"											
	C	O			Print Reason Codes, numeric,  "1" = I believe there is an extra cost to e-file  "2" = I believe e-filing is not secure  "3" = I do not want 3rd party software to have my data  "4" = I do not want FTB to have my data  "5" = My federal e-file return was rejected											
63	Paper Return Survey	53	1	53	"6" = I have no internet connection Or blank											

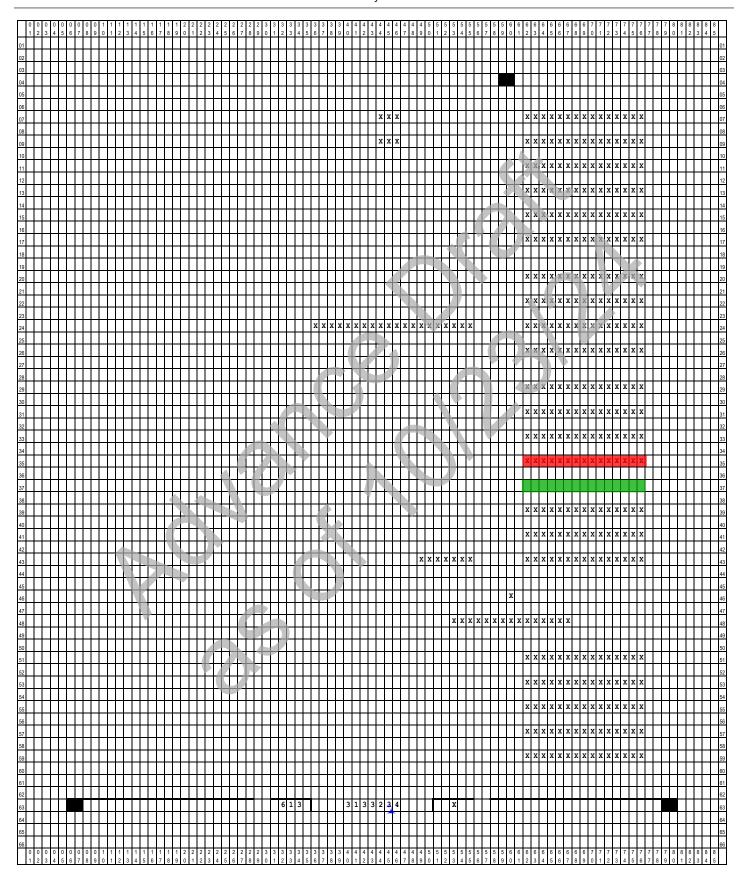
# Absolute Positioning Form 540NR Entity Area Record Layout (Side 1) Note: Record Layout is Reduced

0	0	0 0	0 0	0	0 0	0	1 1	1 2	1 3	1 4	1 1	1 1	1 8	1 q	2 2	2 2	2	2	2	2	2	2 2	2 3	3 3	3 3	3	3	3	3	3	3	3	4 4	4 4	4	4	4	4	4 -	1 4	5	5	5	5	5	5 5	5 5	5 5	5	6	6	6	6	6	6 6	6 6	6	6	7	7	7	7	7	7 :	7 7	7 7	7	7 8	8 1	8	8	8	8	Γ
01	Ì		Ĭ	Ĭ		Ĭ		Ĩ	Ů	Ì		İ	Ĭ	Ů	Ĭ	Ï	Ĭ	Ė	Ů	Ĭ	Ì		Ĭ	Ĭ	Ï	Ĭ	Ï	Ĭ	Ľ	Ė	Ŭ	Ĭ		Ï		Ė	Ů	Ĭ	Ì		Ĭ	Ė	Ĩ	Ů	İ	Ĭ		Ĭ	ľ	Ľ	Ė	Ĩ	Ĭ	Ì	Ĭ	Ĺ	Ĭ	Ĭ	Ĭ	İ	Ì	Ĭ	Ì	Ĭ	Ĭ	Ĭ		Ï	Ĺ	Ĺ	Ĭ	Ė	Ů	01
02	Ц	4		Н		Ш	_			4				Ц	4	_	1		Ц	4	4	_	1	1	4	1	1	L	<u> </u>	L	Ц	_	_	_	1	L	Ц	_	4	1	1	1	Н	Ц	_	4	1	1	1	<u> </u>	L	Ц	4	_	4	-	1	L	Ц	_	4	_	4	4	1	4	-	+	-	1			Ц	02
03	H	+	╁	H	יאע	ABLI	, vi	FAD	Н	+	+	+	Ц	Ц	_	+	Ļ	L	Ц	_	_	_	_	_	_	Ļ	Ļ	_	L	L	Ц	_	_	+	_	L	Ш	_	_	_	Ļ	Ļ	Ш	Ц	_	_	ł	+	h			H	+	+	+	+	╁		Ц	_	_	F	ORM	1	_	_	_	H	+	╁			Н	03
05	+		t	Ηī					Ħ	┨															Ti	t	16	•	of	: :	Fo	rı	a														H	t	f			Н	7	1	+	t	t		1	_	_				_	_	Г	۲	t	t			H	04 0r
06				П		20:		<u> </u>		1																																						İ	Ĺ								İ				<u>၁</u>	4	01	11/	۲.		L	1		Ĺ				06
07				A	M E	N	D I	D			2	K												Ţ						A	P	E		N	M N	Y	Y	Y	Y				X	X	X	X Z	X X	K X	X	X	X	X	X	X	X Z	K X	X	X	Х	X	X	X	X Z	X Z	X Z	X X	X	X X	ζ.				Ц	07
80	4	4	-			N						_		N		+	+	-	Н	4	4	s	, ,	1	_	<u> </u>	<del> </del>	<u> </u>	<u> </u>	ļ.,	Ц	4	+	+	+	L	Н	4	4	+	+	-	2	_	4	+	4.	_	+	+	<u> </u>	Н				c x	<del> </del>	L	H	4	4	4	4	+	+	+	+	+	L	+			H	08
09	+	+	_	P	_	R	_	N	-	-	E 2	-	_	N X	C !	I I	+	Α	s	т	N	٠,	-	2 2	SS	_	X	_	-	X	_	x	x z	x x	Χ	x	х	x	<b>x</b> :	ďχ	ιx	x	X	3 X	x :	x :	x ,	PB	P	s	F	x	^	-	_	) E	_	-	Α	s	E	D	x	+	+	H	H	I	A	t			Н	09
11	T	1		s	/ R	F	ΙF	R S	т	N .	A N	И	Ħ	х	1	5	3 /	R	L	Α	+	T I	N Z	A I	и Е	X	Х	x	x	х	х	х	x z	+	Χ	-	х	х	<b>x</b> :	ζ >	×	x	х	х	x	x :	х	t	S	7	R	S		1	S ,	/ F	R D	-	С	E	Α	s	E	Ť	t	t	t	F	2	t			Ħ	11
12				A	D D	I	T I	0	N	A :	L I	I N	F	0	R	M A	ľ	Ι	0	N	x	X :	X Z	K 2	K X	X X	X	X	X	X	X	X	X		E	x	E	С	υ '	r c	R	N	A	M	E	X :	X X	K X	X	X	X	Х	Х	X.	x :	K X	X	X	х	X	X	X	X :	x :	X Z	X	R	R I	2					12
13			-	S	T R	E	E 7	' A	D	D I	RE	S	S	Х	X Z	X X	X	Х	X	X	Х	X Z	X 2	K 2	X	X	X	X	X	Х	X	X	Х	_	A	P	Т	X	х	N	0	X	X	Х		I	P N	M B	3 4	Х	X	Х	Х	X	X		Ŀ		Ш	_	4	_	4	_	4	L	Х	X 3	ζ.	1			Ц	13
14	+	+	-	C	I I	Y	ΙO	X	X	X :	X X	X X	X	X V	N Z	X X	4 F	Y	S	Т	F	0 1	Z :	2 1	P (	2 10	) D	E	X	X	X /	С	y ·	y 3	Χ	H	H	P	0	2 7	' A	т.	С	0	D :	E 1	Y 3	y	V	¥	Y	Н	ł	+	+	╀	╁	H	H	4	4	+	+	+	+	2	< X	X	ζ.	╁		-	H	14
15	$^{+}$	+				R				T :	E	1	S	/	R I	B I	F	Т	Н	D	A	,	I	? ]	PF	R I	. 0	R	L	A	`	_		_	1 E	_		_		5	_				I								м	E	x	t	$\dagger$	H	H	+	#	+	+	+	$\dagger$	$^{+}$	t	$^{+}$	t	t			H	15
17	T	1		H		Ħ	1	t	П	1		T	Ė	Ħ	1	Ť	t		Ħ	7	1	Ť	t	Ť	t	t	Ť	t	T	T	Ħ	1	Ť	Ť	t	T	П	1	†	Ť	Ť	T	Ħ	П		Ť		T	r	T			+	1	Ť	Ť	t	T	1			1	1	Ť	t	t	Ť	Ť	Ť	t			Ħ	17
18		1		Ц	I	П	1	I	Ц	1	Ţ	I	П	Ц	1	Ţ	Ţ	L	Ц		1	Ţ	Ţ	Ţ	ļ	Ţ	Ţ	L			Ц	1	Ţ	Ţ	I			1	1		I				V	J	Ţ				ľ		]	1	ļ	Ţ	Ţ	L	П				Į	Ţ	Ţ	ļ	Ţ	Ţ	Ţ	I			₽	18
19	Ц	_	1	Ц	_	$\sqcup$	1	L	Ц	4	1	ļ	H	Ц	_	1	1	L	Ц	4	_	_	1	1	1	1	1	Ļ	L	L	Ц	_	_	1	L	L	Ц		1	1	1		þ	Ц	1	1	ļ	1	L	L	L	Ц	_	_	+	L	Ļ	L	Ц		4	1	1	1	1	1	1	1	1	L	L	L	$\sqcup$	19
20	H	+	+	H	+	H	+	H	H	+	+	+	H	Н	+	+	+	H	Н	+	+	+	+	+	+	+	+	+	H	H	Н	+	+	+	ł	┡	4	+	+	+	+	H			$^{+}$	1	1	+	ł	H	H	Н	$\dashv$	+	1	1	R	-	Н	4	H	4	4		+	+	ł	+	ł	ł	L	_	H	20
21	H	+	+	H	+	H	$\dagger$	H	H	+	+	ł	H	H	+	+	t	H	H	+	+	+	+	t	+	t	t	t	H	H	H	+	+	+	t	H	H	4	1	t	$\dagger$	H	H	Н	H	+	$\dagger$	t	t	H	H	Н	$\forall$	1	H	ł	۲	۱	H	1	1		+	+	+	+	ł	$\dagger$	ł	t	H	_	H	21
23	Ħ	J	T	Ħ	1	Ħ	]	İ	Ħ	J	1	İ	Ħ	Ħ	J	İ	İ	İ	Ħ	]		j	j	İ	Ť	İ	İ	İ	İ	İ	Ħ	]	j	İ	İ	Ī	П	]	j	t	T	T			1	J	İ	İ	İ	İ	İ	Ħ	Ì	J	j	İ	İ		Ħ				j	j	j	Ť	İ	Ť	İ	İ	L	L	Ħ	2?
24	I	Ţ		П	Ţ	П	Ţ	Γ	П	Ţ	Ţ	I		Д	Ţ	Ţ	I		Д	Ţ	1	Ţ	Ţ	Ţ	I	I	I	Ĺ			Д	1	Ţ	Ţ	Γ	Ĺ	П	1	Ţ	Ţ				Д	Ţ	Ţ	Ţ	I	Į			П	1	1	Į	I	I			4	1	1	Ţ	Ţ	Ţ	I	I	Ţ	I	Γ			Д	24
25	H	+	+	H	+	H	+	1	H	4	+	+	H	Ц	+	+	$\downarrow$	<u> </u>	Ц	4	4	+	+	+	+	$\downarrow$	$\downarrow$	L	1	L	Ц	-		1		P		_	4	ļ	+	1	H	Ц	4	+	+	1	F		P	Н	4	1	1	1	$\downarrow$	I I		4	4	-	4	+	+	+	-	+	-	+		_	${m eta}$	25
26	H	+	+	H	+	H	+	H	H	+	+	ł	H	H	+	+	+	H	H	$\dashv$	+	+	+	+	+	+	+	H	H	H	Н	+	+	+	H		H	+	+	ł	╁	H	Н	Н	$\dashv$	+	+	H	۲	H	H		-		1	-	╁	H	Н	+	$\dashv$	+	+	+	+	+	ł	+	ł	H			Н	26
28	T	1		H		Ħ	1	t	П	1		T	Ħ	Ħ	1	Ť	t		Ħ	7	1	Ť	t	Ť	t	t	t	t	t				1	1	t			1	†	t	t	T	Ħ	H					t	T	Ť	П	7	1	۲	Ť	t	T	Ħ	7	7	1	1	Ť	t	t	Ť	Ť	Ť	t			Ħ	28
29																	Ĺ							l		Ĺ	Ĺ		I													L			I		1								I									I				İ					⍗	29
30	4	4		Ш		Ш	4	1	Ц	4		1		Ц	4	1	1	L	Ц	4	4	4	4	1	1	Ļ	L	L	1	L	L				1		Ц	_	4	1	1	Ŋ	L			4	4	L	1	Ļ		Ц	4	_	4	1	1		Щ		4	_	4	4	4	1	1	1	1	1			Ц	30
31	4	_	-	H	-	Н	+	+	H	+	_	+	H	Н	_	+	+	-	Н	4	4	+	+	1	4		Ŧ	1	F		Н			1	+	L	H	4	+	+	╁	H	N	H	_	+	4		H		_	H	4	4	+	-	╁	_	H	_	4	4	+	+	+	+	-	+	-	+			H	31
32	$^{+}$	+		H	+	H	+	х	Н	+	+	+	H	H	+	t	t	H	H	7	+	Ŧ	$\dagger$	Ť	t	H	t	t	х	H		+	Ŧ	t	t	H	H	4	1		h		H	٦	H	+	۲	t		+	H	H	+	+	+	t	$\dagger$	H	H	+	#	+	+	+	$\dagger$	$^{+}$	t	$^{+}$	t	t			H	32
34	T	1				Ħ	Ť	t	П	Ť	T	T	İ	П	1	Ť	Ť	T	П	1	4			ħ	Ť		t		T		П	1	T	Ť	T	T	П	٦	Ţ	T	Ť		П	П	7	V	Ť	Ť	T	T		П	7	1	Ť	Ť	Ť	T	Ħ	T	1	1	1	Ť	Ť	Ť	Ť	Ť	Ť	T			П	34
35				Ш		Ш		Х		1		L					L				I	Į	4		I		Γ		х						-			V	Ţ			L													1	L			Ш				$\prod$	1	Ţ		L	I	L				₽	35
36	4	4				Н	4	-	Н	4	_	-	-	Ц	4	4	4	1		4	1	4	4	4	J	Ł	1	Ļ	-	L	Ц	4	4	4	ļ		L	4	1	1		L	И	4	4	4	4	1	-	-	L	Н	4	4	4	-	╀	L	$\blacksquare$	4	4	4	4	4	+	4	-	4	-	-			Ц	36
37	+	+	-	H	+	H	+	╁	H	+	+	+	Н	Н	+		ł	H	Н	H	+	+			+	╁	╁	ł	╁	H	Н	+	+	+	₽	H	H		+	ł	F	F	Н	Н	+	+	+	+	╁	╁	H	H	+	+	+	ł	╁	H	Н	+	+	+	+	+	+	+	ł	+	ł	╁	-	-	Н	37
38	$\forall$	1		H		H	+	х	П	1		t		٦		1				7	М	t	t	t	$\dagger$	t	t	t	t			1	t	t	t		H	7	1		t	t	Ħ	H	+	1	t	t	t	t	T	H	7	1	+	t	t	t	Ħ	_	7	1	†	+	t	$\dagger$	t	t	t	t			H	38
40																				7				l		Ĺ	Ĺ		I										İ																I									I				İ					⍗	40
41				Ш		Ш										Γ	I		Ц											ζ.												L													- 2	ď								1									Ц	41
42	4	4				H	+	4		+		+	N	H	+	L	¥		Н	4	4	+	+	+	+	+	Ł	L			H	N	1	Ļ	+	H	H	4	+	+	╀	╀	H	Н	4	4	+	+	+	╀	H	H	4	4	+	ł	╀	ŀ	H	4	4	4	4	+	+	+	ł	+	ł	+			Н	42
43	+	+	+	H	+	H	+	Н	H	7				Н			f	-	H	+	+	+	+	+	$^{+}$	t	H	F	$\vdash$		۹		Ŧ	7		┢	Н	+	+	t	$^{+}$	H	H	H	+	+	$^{+}$	$^{+}$	t	╁	H	Н	+	+	+	+	$^{+}$	H	H	+	+	+	+	+	+	$^{+}$	+	+	+	t			Н	43
45	Ħ	†	T	Ħ	t	Ħ	t	t	1	1	1	1		٦	1	t	t	t	H	1	1	T	t	t	Ť	t			t	T	Ħ		T	t	t	f	Ħ	+	†	t	t	t	Ħ	H	х	†	$\dagger$	Ť	t	T	T	Ħ	7		x :	K X	x	х	х	х	х	х	x :	x :	x z	x >	c x	ĸ	t	t	Г	Г	Ħ	45
46		1	Ţ	П	Ţ	П	Ţ		Ц	1	I	I	Ц		1	Ţ	L				1	Ţ	I	Į		L	ľ						Ţ	Ţ				I	1	I			П			Ţ	Ţ	I					]	I	Ţ	Į			П			I	1	Ţ	I		Į	Ţ	Į				Д	46
47	Ц	4	+	H	_	H	4	L	Ц	4		1	H	Ц	4	$\downarrow$	1	L	Ц	4	d	1		Þ	+	1	1	1	L	L	Ц	4	4	$\downarrow$	1	L	Ц	4	+	1	+	1	Н	Ц	Х	4	+	+	1	L	L	Ц	4	-	X Z	K X	X	Х	х	Х	Х	Х	X :	X Z	X 2	X >	K X	X	1	1	L	_		47
48	$\dashv$	+	+	H	+	${\color{blue}+}$	+	+	H	+	+	+	H	Н	+	+	+	H	Н	4	-		1	1	t	-	+	t	H	H	Н	+	+	+	+	H	H	+	+	ł	+	H	H	Н	х	+	+	+	+	H	H	H	+		x :	c x	X	х	x	х	х	х	x :	x :	x :	x >	( X	ĸ	+	+	H	H	П	48 49
50	Ħ	$\dagger$	T	Ħ	t	Ħ	t	t	Ħ	$\dagger$	t	t	Ħ	H	$\dagger$	t				1	4	T	1		1	1	t	t	t	f	H	+	$\dagger$	t	t	f	H	+	$\dagger$	t	t	t	Ħ	H	7	$\dagger$	t	t	t	t	f	H	1	Ť	Ť	ľ	f	Ť	Ħ	-	7	1	Ť	Ť	ť	ť	ľ	$\dagger$	t	t	Г			49 50
51		1		П	t	П	1	Ĺ		1	1	t		П	1	I			d	1	J	I			Í	Ţ	Ţ	L			П	1	1	I	İ		I	1	1	I	Ţ	L	П	П	1	1	İ	İ	İ			I	1	1	ļ	I	Ţ	L	П		1	1	1	ļ	1	İ	I	1	I	İ				51
52	Ц	1	L	Ц	1	Ц	1	L	Ц	4	1	Ļ	Ц	Ц	X Z	X X	X	х	X	X	X	X :	K 2	K	ļ	Ļ	Ļ	L	L	L	Ц	4	_ [3	X X	X	х	х	х	<b>x</b> :	ζ )	X	x	Ц	Ц	4	4	1	1	Ļ	L	L	х	Х	X	x :	K X	X	X	X	X	х	4	4	1	ļ	1	Ļ	ļ	Ļ	Ļ	L		Ц	52
53	H	+	+	H	+	H	+	L	H	+	$\downarrow$	1	H	Н	x :	y v	, ,	v	Ų	Y	ļ	v,	y,	, ,	, ,	, ,	v	v	· v	H	Н	4	١,	y v	, ,	v	Ţ	y	v .	, ,	, ,	· v	v	Ų	X.	y .	y ,	,	+	1	H	Ţ	v	y	v,	, ,	, v	v	x	y	y	y	v .	v,	y,	y .	,	+	1	+	L	L	H	53
54	H	+	+	H	+	H	+	t	H	+	+	t	H	H	4	+	+	ŕ	Ĥ	1	-		Ť	†	+	+	+	1	Ť	H	H	+	ť	+	1	ŕ	Ĥ	-	╁	+	+	1	Ĥ	Ĥ	^		1	+	t	H	H	Ĥ	^		+	1	1^	ŕ	A	Δ	1	-	+	+	Ť	ť	+	+	t	t	H	H	H	54 = r
56	Ħ	_†	1	Ħ	1	$\prod$	_	İ	Ħ	_	1	1	Ħ	Ħ	X 2	X X	X	х	х	х	х	х	t	İ	Ť	İ	İ	İ	t	T	Ħ	_	7	X X	Χ	х	х	х	x :	K X	۲	İ	Ħ	Ħ	j	╅	Ť	İ	İ	t	T	х	х	X.	X :	K X	x	х	х	_		_	┪	_	t	Ť	İ	t	İ	İ	L	L	Ħ	5€
57	I	Ţ	Ţ	П	Ţ	П	Ţ	Γ	Д	Ţ	Ţ	I		Д	Ţ	Ţ	Ţ		Д	I	1	Ţ	Ţ	Ţ	Ţ	Ţ	Ţ	Ĺ			Д	1	Ţ	Ţ	Γ		П	1	Ţ	Ţ	Ţ	Γ	Д	Д	I	Ţ	Ţ	Ţ	Γ												I	1	Ţ	Ţ	Ţ	Ţ	Į	Ţ	Į	Γ			Д	57
58	Ц	4	+	${m \sqcup}$	+	Н	$\downarrow$	L	Ц	4	-	1	H	Ц	X Z	X X	X	Х	Х	Х	х	X 2	X 2	K 2	K	+	+	+	Ļ	L	Ц	4	;	X X	X	Х	Х	Х	<b>X</b> :	ζ >	X	X	Х	Ц	4	$\downarrow$	+	+	1	Ļ	L	Х	X	X	X :	X	X	Х	Х	Х	х	Х	4	+	+	+	+	+	+	1		L		58
59	H	+	+	H	+	H	+	H	H	+	+	ł	H	Н	+	+	+	H	Н	$\dashv$	+	+	+	+	+	+	+	H	H	H	Н	+	+	+	H	H	Н	+	+	ł	╁	x	х	Н	$\dashv$	+	+	+	H	H	H	Н	$\dashv$	1	x ·	ζX	X	x	x	x	x	x	x ·	x ·	χ,	x >	ζX	ĸ	ł	H			Н	59
61	Ħ	+	$^{\dagger}$	Ħ	t	H	t	t	H	+	t	t	H	H	+	t	t	t	H	1	1	$\dagger$	t	t	t	t	t	t	t	H	H	+	$\dagger$	t	t	f	Ħ	+	†	t	t	Ť	Ħ	H	+	$\dagger$	$\dagger$	t	t	t	H	Ħ	+	Ť	Ť	Ť	Ť	Ë	Ħ		7	Ť	Ť	Ť	Ť	Ť	Ť	Ť	t	t	H	H	H	60
62		1	L	Ц	1	П	1	I		1	1	l	L		1	İ	I	L		J		1	1	1	1	I	I	I	L				1	I	L				1	I	Ţ	I			╛	1	1	I	I	L			]	]	1	İ	I	L	Ц		J	]	1	1	1	1	İ	İ	I	L			□	62
63	Ц	1	L	F		Ц	Ţ	Ĺ	Ц	Ţ	Ţ	Ţ	Ц	Ц	Ţ	Ţ	Ļ	Ĺ	Ц	Ţ	Ţ	1	ļ	Ţ	6	5 1	. 3	3	L	L	Ц	4	3	1 3	3 1	2	3	4	4	Ļ	Ļ	Ĺ	Ц	X	$oxed{\int}$	1	1	Ţ	ľ	L	L	Ц	Į	Ţ	Ţ	Ļ	Į	Ĺ	Ц	_[	Ţ	Ţ	Ţ	Ţ	Ţ	Ţ	I	Ţ	Ļ	Ļ	L		-	63
64	H	+	+	H	+	H	╁	+	H	4	+	+	H	Н	+	+	+	₽	Н	4	+	+	+	+	+	+	+	ł	╁	H	Н	+	+	+	+	┡	H	+	+	ł	╁	╀	Н	Н	+	+	+	+	+	╁	H	H	4	+	+	+	╁	H	Н	4	4	+	+	+	+	+	+	+	+	+	L	L		64 65
65	H	+	+	H	+	H	+	+	H	+	+	+	H	H	+	+	+	H	H	$\dashv$	$\dashv$	+	$\dagger$	+	$^{+}$	+	+	t	H	H	H	+	+	+	t	H	H	+	+	t	+	H	H	H	$\dashv$	+	$\dagger$	$\dagger$	t	H	H	H	$\dashv$	+	+	t	+	H	H	$\dashv$	$\dashv$	+	+	+	$\dagger$	$^{+}$	t	+	t	t	H	H	_	65 66
0	0	0 (	0 0	0	0 0	0	1 1	1	1	1	1 1	1 1	1	1	2 2	2 2	2	2	2	2	2	2 :	2 3	3 3	3 3	3	3	3	3	3	3	3	4 4	4 4	4	4	4	4	4	4	5	5	5	5	5	5	5 5	5 5	5	6	6	6	6	6	6 6	6 6	6	6	7	7	7	7	7	7	7	7 7	7	7 8	8 8	8	8	8	8	
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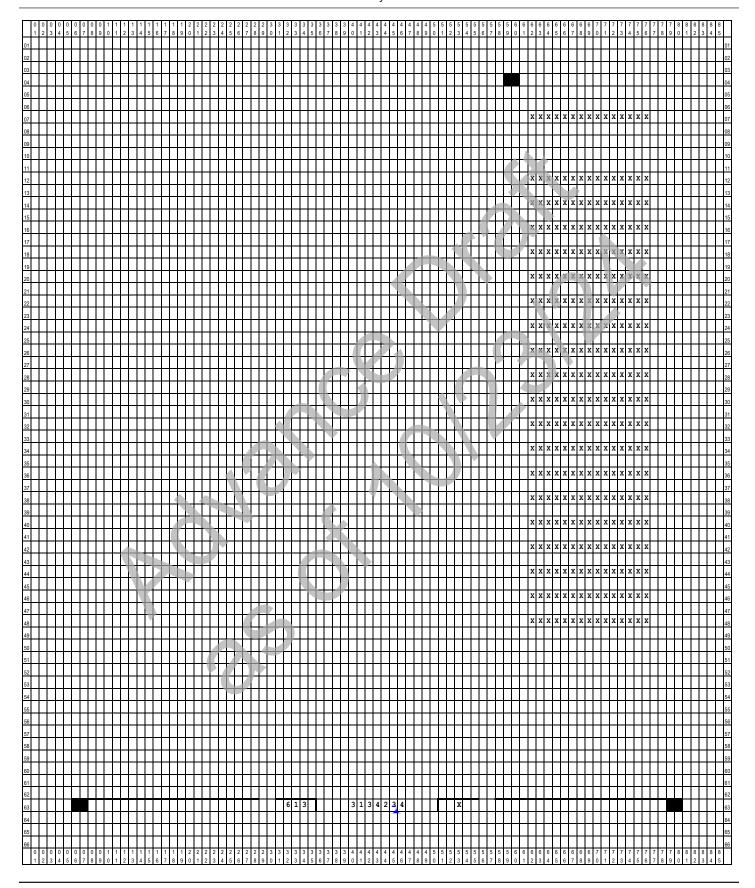
## Absolute Positioning Form 540NR Entity Area Record Layout (Side 2) Note: Record Layout is Reduced



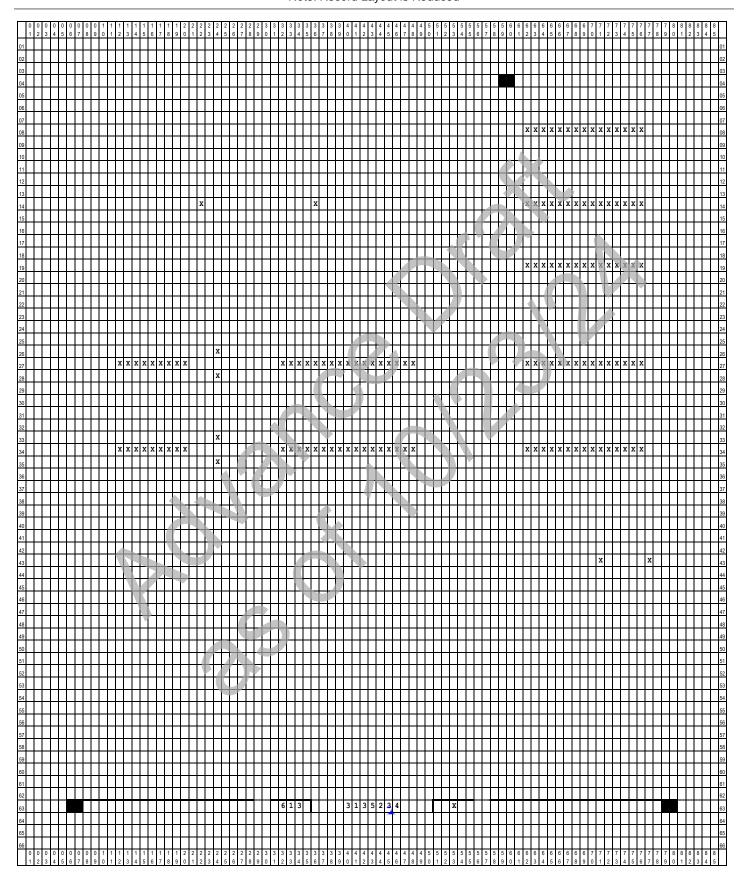
## Absolute Positioning Form 540NR Entity Area Record Layout (Side 3) Note: Record Layout is Reduced



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



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



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

