

GUIDELINES FOR SUBSTITUTE SCHEDULE K-1 (100S)

Substitute Schedule K-1 (100S) Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier 12-point font, not bold, for taxpayer data (print lines 9 - 23) and CTP ID and Doc ID.
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z, 0-9	
	LEFT JUSTIFY	=	Left	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	—	—	—	—
4	"Taxable Year" and underline	6	8	13	Conventional form size/style
4	Title of Form	15	37	51	Conventional form size/style
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
4	"California Form" and underline	69	11	79	Conventional form size/style
5	Taxable Year Area "2018"	7	6	12	Conventional form size/style
5	Title of Form	15	37	51	Conventional form size/style
5	Form Identifier (Schedule K-1 100S) Area	70	9	78	Conventional form size/style
6	Taxable Year Area "2018"	7	6	12	Conventional form size/style
6	Title of Form	15	37	51	Conventional form size/style
6	Form Identifier (Schedule K-1 100S) Area	70	9	78	Conventional form size/style
6	Bold Line	6	—	80	Conventional form size/style
7-8	Blank lines	—	—	—	—
9	Taxable Year Beginning (mandatory)	8	3	10	"TYB"
9	Taxable Year Beginning (mandatory)	13	10	22	Numeric, "—", Enter "MM-DD-YYYY" for fiscal or calendar year beginning, Enter "00-00-0000" only if TYB is unknown
9	Taxable Year Ending (mandatory)	25	3	27	"TYE"
9	Taxable Year Ending (mandatory)	30	10	39	Numeric, "—", Enter "MM-DD-YYYY" for fiscal or calendar year ending, Enter "00-00-0000" only if TYE is unknown
10	Shareholder's Identification number (mandatory)	8	11	18	Numeric, "—", <u>Left</u> , Enter SSN or ITIN (e.g., "123-45-6789") or FEIN (e.g., "12-3456789")
11	Shareholder's First Name	8	11	18	Alpha, No Embedded spaces, or blank. If Shareholder's Identification Number is an SSN or ITIN, enter individual's name on print line 11. Otherwise, leave print line 11 blank.
11	Shareholder's Middle Initial	21	1	21	Alpha, or blank
11	Shareholder's Last Name	24	17	40	Alpha, or blank
12	Shareholder's Name	8	70	77	Alphanumeric, Embedded spaces, "—", "/", "&", No other symbols or punctuation. If Shareholder's Identification Number is a FEIN or Revocable Trust SSN, enter shareholder's name on print line 12. Otherwise leave print line 12 blank.
13	Additional Information for In-Care-Of, Owner, Representative, Attention name, Doing Business As (DBA) or supplemental address information	8	30	37	Alphanumeric, Embedded spaces, "/", No other symbols or punctuation. If no in-care-of/owner/representative/attention name/DBA or supplemental address information, leave print line 13 blank.
14	Street Address (mandatory)	8	30	37	Alphanumeric, Embedded spaces, "—", "/", No other symbols or punctuation

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		ALPHANUMERIC	=	A-Z, 0-9	
		LEFT JUSTIFY	=	Left	
Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
15	City (mandatory)	8	17	24	Alphanumeric, Embedded spaces
15	State (mandatory) (Use Standard Abbreviations in this publication.)	27	2	28	Alpha. If foreign address, leave State field blank.
15	ZIP Code	31	10	40	Numeric, “-”, Left. If foreign address, leave ZIP Code field blank.
16	If Foreign Country Name	8	19	26	Alphanumeric, Embedded spaces, or blank
17	Blank line	-	-	-	-
18	Corporation Number (mandatory)	8	7	14	Numeric, seven digits or zero fill (e.g., “1234567” or “0000000”)
18	Federal Employer Identification Number (FEIN) (if available)	25	10	34	Numeric, “-” or zero fill (e.g., “12-3456789” or “00-0000000”)
19	Name of Corporation (mandatory)	8	70	77	Alphanumeric, Embedded spaces, “-”, “/”, “&”, No other symbols or punctuation
20	Additional Information for Owner, Representative, Attention name, Doing Business As (DBA), or supplemental address information	8	30	37	Alphanumeric, Embedded spaces, “/”, No other symbols or punctuation. If no owner/ representative/attention name/DBA or supplemental address information, leave print line 20 blank.
21	Street Address (mandatory)	8	30	37	Alphanumeric, Embedded spaces, “-”, “/”, No other symbols or punctuation
22	City (mandatory)	8	17	24	Alphanumeric, Embedded spaces
22	State (mandatory) (Use Standard Abbreviations in this publication.)	27	2	28	Alpha. If foreign address, leave State field blank.
22	ZIP Code	31	10	40	Numeric, “-”, Left. If foreign address, leave ZIP Code field blank.
23	If Foreign Country Name	8	19	26	Alphanumeric, Embedded spaces, or blank
24-25	Blank lines	-	-	-	-
26-59	Form area	6	-	80	Conventional form, size/style
60-61	Blank lines	-	-	-	-
62-63	Bottom Registration Mark, Anchor Mark, and conventional area of Schedule K-1 (100S)	-	-	-	End of bottom registration mark, anchor mark, and conventional form size/style
63	CTP ID	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, “7871184” (Side 1), “7872184” (Side 2), and “7873184” (Side 3)

Substitute Schedule K-1 (100S) Entity Entry Area Record Layout
Note: Record Layout is Reduced

TAXABLE YEAR										Title of Form										CALIFORNIA FORM									
2018																				K-1 (100S)									
TYB MM-DD-YYYY TYE MM-DD-YYYY																													
SHRHLDRIDXX																													
SFIRSTNAMEX X SLASTNAMEXXXXXXXXXX																													
SHAREHOLDERNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX																													
ADDITIONALINFORMATIONXXXXXXXXXX																													
STREETADDRESSXXXXXXXXXXXXXXX																													
CITYXXXXXXXXXXXXXXX ST ZIPCODEXXX																													
FOREIGNCOUNTRYNAMEX																													
CORPIDX FEINXXXXXXXX																													
SCORPORATIONNAMEXXX																													
ADDITIONALINFORMATIONXXXXXXXXXX																													
STREETADDRESSXXXXXXXXXXXXXXX																													
CITYXXXXXXXXXXXXXXX ST ZIPCODEXXX																													
FOREIGNCOUNTRYNAMEX																													
613										XXXXXXXX																			