

GUIDELINES FOR SUBSTITUTE FORMS 100, 100S, 100W, AND 100X

Substitute Forms 100, 100S, 100W and 100X Specifications

Definitions:		ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier 12-point font, not bold, for taxpayer data (print lines 8 - 15) and CTP ID and Doc ID. All printed text and data must be Left Aligned unless specific instruction is provided in Field Description column.
		NUMERIC	=	0-9	
		ALPHANUMERIC	=	A-Z (MUST BE ALL CAPS), 0-9	
Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	—	—	—	—
4	"Taxable Year " and underline	6	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 "2019"	7	6	12	Conventional form size/style
5	Title of Form	15	37	51	Conventional form size/style
5	Form Identifier (100, 100S, 100W, or 100X) Area	70	9	78	Conventional form size/style
6	Taxable Year Area "2019"	7	6	12	Conventional form size/style
6	Title of Form	15	37	51	Conventional form size/style
6	Form Identifier (100, 100S, 100W, or 100X) Area	70	9	78	Conventional form size/style
6	Bold Line	6	75	80	Conventional form size/style
7	Blank line	—	—	—	—
8	RP Area	76	5	80	Conventional form size/style
9	Corporation Number (mandatory)	8	7	14	Numeric, seven digits, No preceeding alpha characters or dashes, spaces, or punctuation. (e.g., "1234567" or "0000000")
9	Entity Name Control (First Four Characters of Corporation's Name) (mandatory)	22	4	25	Alphanumeric, no embedded spaces, no symbols or punctuation
9	Federal Employer Identification Number (FEIN) (if available)	28	10	37	Numeric, "—" zero fill (e.g., "12-3456789" or "00-0000000")
9	CA SOS File Number (if applicable)	40	12	51	Numeric, CA SOS number must be 12 digits. If less than 12 digits, proceed with zeros. If not available, zero fill (e.g., "000000000000").
9	Form Year Indicator (mandatory)	54	2	55	"19"
9	RP Area	76	5	80	Convention form size/style
9	RP Area RP Codes:	77	3	79	Alphanumeric only, Courier 12-point font, any order, or blank 9 = Disaster E=IRC 965 F = CFC Motion Picture Credit "TYB"
10	Taxable Year Beginning (mandatory)	8	3	10	
10	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
10	Taxable Year Ending (mandatory)	25	3	27	"TYE"
10	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
11	Name of Corporation (mandatory)	8	70	77	Alphanumeric, Embedded spaces, "—", "/", "&," No other symbols or punctuation

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

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
12	Additional Information for Owner, Representative, or Attention name or supplemental address information	8	35	42	Alphanumeric, Embedded spaces, “/”; No other symbols or punctuation. If no owner/representative/attention name or supplemental address information, leave print line 12 blank.
13	Street Address (mandatory)	8	35	42	Alphanumeric, Embedded spaces, “-”, “/”; No other symbols or punctuation
13	STE, RM, FL, BLDG, and UN	45	5	49	Alpha, “STE, RM, FL, BLDG, or UN” Print only if there is a Number or Letter.
13	STE, RM, FL, BLDG, and UN Number or Letter	51	5	55	Alphanumeric, no symbols
13	Private Mail Box (PMB)	58	3	60	“PMB” Print only if there is a Number or Letter.
13	Private Mail Box Number or Letter	62	6	67	Alphanumeric
14	City (mandatory)	8	17	24	Alphanumeric, Embedded spaces
14	State (mandatory) (Use Standard Abbreviations in this publication.)	27	2	28	Alpha. If foreign address, leave State field blank.
14	ZIP Code	31	10	40	Numeric, “-”. If foreign address, leave ZIP Code field blank.
15	If Foreign Country Name	8	19	26	Alphanumeric, Embedded spaces, or blank 2-character Country Abbreviation may be used.
15	If Foreign Province/State/County	29	17	45	Alphanumeric, Embedded spaces or blank
15	If Foreign Postal Code	48	16	63	Alphanumeric, Embedded spaces or blank
16-17	Blank lines	–	–	–	–
18-59	Form area	6	–	80	Conventional form, size/style
60-61	Blank lines	–	–	–	–
62–63	Bottom Registration Mark, Anchor Mark, and conventional area of Form 100, 100S, 100W, or 100X	–	–	–	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)	40	7	46	Numeric, “XXXXXXX” (Side 1), “XXXXXXX” (Side 2), “XXXXXXX” (Side 3), “XXXXXXX” (Side 4), “XXXXXXX” (Side 5), and “XXXXXXX” (Side 6)

GUIDELINES FOR SUBSTITUTE FORMS 100, 100S, 100W, AND 100X

Substitute Forms 100, 100S, 100W, and 100X Entity Entry Area Record Layout

Note: Record Layout is Reduced

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