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# PART I

## Annual Requirements and Specifications for the Development and Use of Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms

# TABLE OF CONTENTS

|                                                                                                                                                                        |          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <b>ALL FTB TAX FORMS</b>                                                                                                                                               | <b>X</b> |
| Introduction                                                                                                                                                           | X        |
| What's New for 2019                                                                                                                                                    | X        |
| Important Reminders                                                                                                                                                    | X        |
| <i>Form Year Indicator</i>                                                                                                                                             | X        |
| <i>Font</i>                                                                                                                                                            | X        |
| <i>Scannable Format</i>                                                                                                                                                | X        |
| <i>Guidelines for Preparing Absolute Positioning and Substitute Tax Forms</i>                                                                                          | XX       |
| <i>Instructional Text</i>                                                                                                                                              | XX       |
| <i>Hard Coded Zeroes</i>                                                                                                                                               | XX       |
| <i>Margins</i>                                                                                                                                                         | XX       |
| <i>Type Style</i>                                                                                                                                                      | XX       |
| <i>Paper</i>                                                                                                                                                           | XX       |
| <i>Ink</i>                                                                                                                                                             | XX       |
| <i>Internal Control Numbers (ICN)</i>                                                                                                                                  | XX       |
| <i>Claiming Additional Credits on Personal and Business Entity Tax Forms</i>                                                                                           | XX       |
| <i>Return Processing (RP) Box</i>                                                                                                                                      | X        |
| <i>"Amount of payment" – Exception for all Scannable Estimate Payment Forms /Vouchers</i><br><i>(Forms 100-ES, 540-ES, 541-ES, and FTB 3536)</i>                       | X        |
| Definitions of Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms and Vouchers                                                                      | X        |
| <i>Substitute Tax Forms and Vouchers</i>                                                                                                                               | X        |
| <i>Scannable Payment Forms/Vouchers (Forms 100-ES, 540-ES, 541-ES, and forms FTB 3519, 3522, 3536, 3537, 3538, 3539, 3563, 3582, 3582X, 3586, 3587, 3588 and 3843)</i> | X        |
| <i>Voucher Size</i>                                                                                                                                                    | X        |
| <i>Reproduced Tax Form</i>                                                                                                                                             | X        |
| "DO NOT PAPER FILE" Message Requirements                                                                                                                               | X        |
| <i>Example of "Do Not Paper File" message</i>                                                                                                                          | X        |
| Who Must Get Approval for Substitute, Scannable, and Reproduced Tax Forms                                                                                              | X        |
| <i>Substitute and Scannable Forms</i>                                                                                                                                  | X        |
| <i>Reproductions of Official FTB Tax Forms</i>                                                                                                                         | X        |
| Bottom Margin Registration Marks, Anchor Marks, Document ID, and CTP ID Specifications                                                                                 | X        |
| <i>Bottom Margin Registration Marks</i>                                                                                                                                | X        |
| <i>Anchor Marks</i>                                                                                                                                                    | X        |
| <i>Document ID (Position and contents within the "string")</i>                                                                                                         | X        |
| <i>CTP ID</i>                                                                                                                                                          | X        |
| How Does the Forms Approval Process Work?                                                                                                                              | X        |
| Electronic Forms Review Process                                                                                                                                        | X        |
| What the Company Should Do for its Customers and Clients                                                                                                               | XX       |
| Submitting Forms to FTB for Approval                                                                                                                                   | XX       |
| <i>First Submission</i>                                                                                                                                                | XX       |
| <i>Second and subsequent review for approval</i>                                                                                                                       | XX       |
| Benefits of Following the Guidelines for the Development and Use of Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms                              | XX       |
| Consequences of Not Following the Guidelines for the Development and Use of Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms                      | XX       |
| How to Contact FTB Regarding Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms                                                                     | XX       |
| DOC ID LIST (Form Number to Use in Document ID "String")                                                                                                               | XX       |
| Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement                                                          | XX       |
| Forms That Require FTB Approval                                                                                                                                        | XX       |
| Standard Abbreviations                                                                                                                                                 | XX       |
| State or U.S. Possessions                                                                                                                                              | XX       |
| Country Abbreviation List                                                                                                                                              | XX       |
| Credit Names, Acronyms, and Code Number List                                                                                                                           | XX       |
| Repealed Credits with Carryover Provisions                                                                                                                             | XX       |

## TABLE OF CONTENTS

---

|                                                                                                                                                                 |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| <b>SUBSTITUTE TAX FORMS</b>                                                                                                                                     | XX |
| <i>Monetary Amounts</i>                                                                                                                                         | XX |
| <i>Negative Amounts</i>                                                                                                                                         | XX |
| <i>Layout</i>                                                                                                                                                   | XX |
| <i>Keying Symbols</i>                                                                                                                                           | XX |
| <i>Source Codes</i>                                                                                                                                             | XX |
| <i>Final Forms on the FTB Website</i>                                                                                                                           | XX |
| <i>Shading Requirements</i>                                                                                                                                     | XX |
| <i>How to Gain Additional Room on a Form</i>                                                                                                                    | XX |
| Guidelines for Printing Taxpayer Entity Information for Substitute Forms 100, 100S, 100W, 100X, 565, and 568 and Schedules K-1 (100S), K-1 (565), and K-1 (568) | XX |
| Guidelines for Developing Substitute Schedules K-1 (565 and 568)                                                                                                | XX |
| <b>ABOSOLUTE POSITIONING TAX FORMS</b>                                                                                                                          | XX |
| Introduction                                                                                                                                                    | XX |
| Guidelines for Preparing Absolute Positioning Tax forms                                                                                                         | XX |
| Monetary Amounts                                                                                                                                                | XX |
| Negative Amounts                                                                                                                                                | XX |
| Layout                                                                                                                                                          | XX |
| Keying Symbols                                                                                                                                                  | XX |
| Paper Filing Survey Code                                                                                                                                        | XX |
| Font                                                                                                                                                            | XX |
| Printing                                                                                                                                                        | XX |
| Document ID String                                                                                                                                              | XX |
| Guidelines for Printing Taxpayer Entity Information for the Absolute Positioning Forms                                                                          | XX |
| PIT Entity Entry Instructions                                                                                                                                   | XX |
| Mailing and Assembly Instructions for absolute positioning forms                                                                                                | XX |
| Assembly and Mailing Instructions for absolute positioning forms                                                                                                | XX |
| Return Mailing Addresses for Absolute Positioning forms                                                                                                         | XX |
| Absolute Positioning Forms Approval Checklist                                                                                                                   | XX |
| Absolute Positioning Form 540 Specifications                                                                                                                    | XX |
| Absolute Positioning Form 540 Entity Entry Record Layout                                                                                                        | XX |
| Absolute Positioning Form 540 2EZ Specifications                                                                                                                | XX |
| Absolute Positioning Form 540 2EZ Entity Entry Record Layout                                                                                                    | XX |
| Absolute Positioning Form 540NR                                                                                                                                 | XX |
| Absolute Positioning Form 540NR Entity Entry Record Layout                                                                                                      | XX |
| Absolute Positioning Schedule W-2 Specifications                                                                                                                | XX |
| Absolute Positioning Schedule W-2 Entity Entry Record Layout                                                                                                    | XX |
| <b>GUIDELINES FOR PERSONAL INCOME TAX (PIT) SUBSTITUTE FORMS WITH SCANNABLE ENTITIES</b>                                                                        | xx |
| <b>GUIDELINES FOR BUSINESS ENTITY (BE) SUBSTITUTE FORMS WITH SCANNABLE ENTITIES</b>                                                                             | 59 |
| Substitute Forms 100, 100S, 100W, and 100X Specifications                                                                                                       | 59 |
| Substitute Forms 100, 100S, 100W, and 100X Entity Area Record Layout                                                                                            | 61 |
| Substitute Forms 565 and 568 Specifications                                                                                                                     | 62 |
| Substitute Forms 565 and 568 Entity Area Record Layout                                                                                                          | 65 |
| Substitute Schedule K-1 (100S) Specifications                                                                                                                   | 66 |
| Substitute Schedule K-1 (100S) Entity Area Record Layout                                                                                                        | 68 |
| Substitute Schedule K-1 (565 and 568) Specifications                                                                                                            | 69 |
| Substitute Schedule K-1 (565 and 568) Entity Area Record Layout                                                                                                 | 71 |
| <b>GUIDELINES FOR PERSONAL INCOME TAX (PIT) SCANNABLE PAYMENT FORMS/VOUCHERS</b>                                                                                | xx |
| Submitting PIT Scannable Payment Forms 540-ES, 541-ES, FTB 3519, 3563, 3582, 3582X and 3843                                                                     |    |
| Approval Checklist                                                                                                                                              | XX |
| Scannable Form 540-ES Specifications                                                                                                                            | XX |

|                                                                                                                                    |            |
|------------------------------------------------------------------------------------------------------------------------------------|------------|
| Scannable Form 540-ES Record Layout . . . . .                                                                                      | XX         |
| Scannable Form 541-ES Specifications . . . . .                                                                                     | XX         |
| Scannable Form 541-ES Record Layout . . . . .                                                                                      | XX         |
| Scannable Form FTB 3519 Specifications . . . . .                                                                                   | XX         |
| Scannable Form FTB 3519 Record Layout . . . . .                                                                                    | XX         |
| Scannable Form FTB 3563 Specifications . . . . .                                                                                   | XXX        |
| Scannable Form FTB 3563 Record Layout . . . . .                                                                                    | XXX        |
| Scannable Form FTB 3582 Specifications . . . . .                                                                                   | XXX        |
| Scannable Form FTB 3582 Record Layout . . . . .                                                                                    | XXX        |
| Scannable Form FTB 3582X Specification . . . . .                                                                                   | XXX        |
| Scannable Form FTB 3582X Record Layout . . . . .                                                                                   | XXX        |
| Scannable Form FTB 3843 Specifications . . . . .                                                                                   | XXX        |
| Scannable Form FTB 3843 Record Layout . . . . .                                                                                    | XXX        |
| <b>GUIDELINES FOR BUSINESS ENTITY (BE) SCANNABLE PAYMENT FORMS /VOUCHERS . . . . .</b>                                             | <b>XXX</b> |
| Business Entity Entry Instructions . . . . .                                                                                       | XXX        |
| Business Entity Information Examples . . . . .                                                                                     | XXX        |
| Submitting BE Scannable Payment Forms 100-ES, FTB 3522, 3536, 3537,3538, 3539, 3586, 3587<br>and 3588 Approval Checklist . . . . . | XXX        |
| Scannable Form 100-ES Specifications . . . . .                                                                                     | XXX        |
| Scannable Form 100-ES Record Layout . . . . .                                                                                      | XXX        |
| Scannable Form FTB 3522 Specifications . . . . .                                                                                   | XXX        |
| Scannable Form FTB 3522 Record Layout . . . . .                                                                                    | XXX        |
| Scannable Form FTB 3536 Specifications . . . . .                                                                                   | XXX        |
| Scannable Form FTB 3536 Record Layout . . . . .                                                                                    | XXX        |
| Scannable Form FTB 3537 Specifications . . . . .                                                                                   | XXX        |
| Scannable Form FTB 3537 Record Layout . . . . .                                                                                    | XXX        |
| Scannable Form FTB 3538 Specifications . . . . .                                                                                   | XXX        |
| Scannable Form FTB 3538 Record Layout . . . . .                                                                                    | XXX        |
| Scannable Form FTB 3539 Specifications . . . . .                                                                                   | XXX        |
| Scannable Form FTB 3539 Record Layout . . . . .                                                                                    | XXX        |
| Scannable Form FTB 3586 Specifications . . . . .                                                                                   | XXX        |
| Scannable Form FTB 3586 Record Layout . . . . .                                                                                    | XXX        |
| Scannable Form FTB 3587 Specifications . . . . .                                                                                   | XXX        |
| Scannable Form FTB 3587 Record Layout . . . . .                                                                                    | XXX        |
| Scannable Form FTB 3588 Specifications . . . . .                                                                                   | XXX        |
| Scannable Form FTB 3588 Record Layout . . . . .                                                                                    | XXX        |

## All FTB Tax Forms

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### Introduction

The Franchise Tax Board (FTB) prescribes the format of California tax returns, schedules, statements, and declarations. California Revenue and Taxation Code Section 18621.5 gives the FTB the authority to approve or reject any substitute or scannable tax form that is commercially printed, computer-produced, or computer-programmed that do not meet the specifications as defined by the FTB. In exercising this authority, the FTB's primary objectives are to ensure that the tax forms:

- Are compatible with the FTB's automated processing and system needs
- Result in the accurate assessment of the taxpayer's tax liability
- Present information in a uniform pattern

These guidelines are for computerized tax processors, developers of tax software, computer programmers, commercial printers, and others (hereafter referred to as CTPs) who develop and use substitute, scannable, and reproduced tax forms, or who must get the FTB's approval of their substitute, scannable, and reproduced tax forms.

Unless stated otherwise, the term "form" as used in these guidelines includes tax returns, schedules, statements, and declarations.

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### What's New for 2019

#### "Why Hit Print" Paper Return Survey

The purpose of this survey is to identify and understand the reasons taxpayers that use tax software to prepare their returns choose to paper file instead of e-file. The target audience is self-prepared personal income tax returns; not returns prepared by tax professionals.

This year we are incorporating this survey into absolute position Forms 540, 540NR, and 540 2EZ. The survey code is located on print line 63, print position 53 and will be added to the form specifications.

Vendors supporting any or all survey codes 1 through 6, make sure the codes stay in order. If you do not support any of the six codes, leave the survey code field blank.

Again, this survey is only intended for vendors whose tax software product is for their customers that self-prepare their tax returns.

**Absolute positioning** - FTB expanded absolute positioning to other forms. We will only approve absolute positioning format for Forms 540 and 540 2EZ, California Resident Income Tax Return, and Schedule W-2, Wage and Tax Statement, starting with taxable year 2019. Scannable and/or 2-D Barcode formats will no longer be available for these forms.

**Form FTB 3544** - Form FTB 3544 and 3544A are being combined into form FTB 3544, Assignment of Credit.

**Form 592-PTE** - Pass-Through Entity Annual Withholding Return

**Form 592-Q** - Payment Voucher for Pass-Through Entity Withholding

**FTB Form 593** - Forms 593, 593-C, 593-E, and 593-I are being combined into one new Form 593, Real Estate Withholding Statement.

#### Obsolete Forms

- Form 593-C, Real Estate Withholding Certificate
- Form 593-E, Real Estate Withholding - Computation of Estimate Gain or Loss
- Form 593-I, Real Estate Withholding Installment Sale Acknowledgement
- Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return
- Form FTB 3544A, List of Assigned Credit Received and/or Claimed by Assignee
- Form FTB 3593, Extension of Time of Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback

#### New Forms

- Form 592-PTE, Pass-Through Entity Annual Withholding Return
- Form 592-Q, Payment Voucher for Pass-Through Entity Withholding
- Form FTB 3544, Assignment of Credit
- Form 593, Real Estate Withholding Statement

#### Voluntary Contribution Funds

Please note the following information regarding the voluntary contributions:

#### • New Voluntary Contribution Funds

- **444 Suicide Prevention Voluntary Tax Contribution Fund**
- **Repealed Voluntary Contribution Funds** – The following Voluntary Contributions were removed from the returns:
  - 430 State Children's Trust Fund for the Prevention of Child Abuse
  - 432 Revive the Salton Sea Fund
  - 433 California Domestic Violence Victims Fund
  - 434 Special Olympics Fund
  - 435 Type 1 Diabetes Research Fund
  - 436 California YMCA Youth and Government Voluntary Tax Contribution Fund
  - 437 Habitat for Humanity Voluntary Tax Contribution Fund

#### Legislative Update

For information regarding legislative changes, go to [ftb.ca.gov/law](http://ftb.ca.gov/law).

## Important Reminders

### Form Year Indicator

Change the Form Year Indicator on all substitute and scannable, absolute positioning, and 2D forms to "19." Exception: For scannable payment Forms 100-ES, 540-ES, 541-ES, and FTB 3522 and 3536 use "20."

### Font

Use Courier 12-point font, **not bold**, for taxpayer data, CTP ID, and Document ID on **all** substitute and scannable tax forms and payment forms. Contact the Substitute Forms Program for specific instances where a smaller font may be used for taxpayer data.

For imaging processing, program tax software to **always** print all alpha characters in upper case.

### Scannable Format

In an effort to expedite processing, reduce costs, and minimize manual intervention, the FTB requests that software companies no longer produce or support the forms below in a format other than scannable:

- Scannable voucher Form 100-ES
- Scannable voucher Form 540-ES
- Scannable voucher Form 541-ES
- Scannable voucher FTB 3519
- Scannable voucher FTB 3522
- Scannable voucher FTB 3536
- Scannable voucher FTB 3537
- Scannable voucher FTB 3538
- Scannable voucher FTB 3539
- Scannable voucher FTB 3563
- Scannable voucher FTB 3582
- Scannable voucher FTB 3582X
- Scannable voucher FTB 3586
- Scannable voucher FTB 3587
- Scannable voucher FTB 3588
- Scannable voucher FTB 3843

### Guidelines for Preparing Absolute Positioning and Substitute Tax Forms

These guidelines are subject to change because of legislative changes, system changes, and/or procedural improvements.

### Instructional Text

Companies may only omit instructional text from their forms. When doing so, be consistent. Examples of such text are: "See instructions," "Attach to Form 540," and "Attach schedule."

### Hard Coded Zeroes

CTPs that produce forms and schedules that have hard coded zeroes, DO NOT allow your software to print zeroes in the fields affected.

### Margins

Substitute tax forms must have margins on all sides at least as large as the margins on the official forms. Generally, margins on the official forms are 1/2" or larger.

### Type Style

The FTB designs California tax forms using InDesign in increments of 6 lines per inch and 10 strike zones per inch. Substitute tax forms must closely resemble the style and type size used on the official forms.

### Paper

Print substitute tax forms on good quality, white, standard, stock machine paper (20 lb.). Use paper that is 8 1/2" x 11."

### Ink

Use black ink.

### Internal Control Numbers (ICN)

- **Personal Income Tax Returns** – Tax software companies may not print Internal Control Numbers (ICN) in the bottom margin on Side 1. Instead, print the ICN in the upper right margin above the form number, Side 1 (in no larger than an 8-point font). **See "Side 1 – Example of ICN placement in top margin"**. On the other Sides (2, 3, 4, etc.) of the forms, tax software companies may choose to print the ICN, or symbols, in either the top right or left margin or the bottom left or right margin. When using the bottom margin the ICN, or symbols, must print completely away from the bottom line registration marks and document ID string. **See "Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement."**
- **Payment forms/vouchers** – Do not place the ICN in the instructional area above print line 45. Instead, print the ICN in the bottom margin. The FTB will not approve payment forms/vouchers that do not have the ICN in the bottom margin.

### Claiming Additional Credits on Personal and Business Entity Tax Forms

#### Form 540 and Form 540NR

Follow the instructions below to program additional credits for Form 540 and Form 540NR. If the taxpayer claims only one or two credits; the credit name; code number (use credit acronyms and code numbers shown on the Credit Names, Acronyms, and Code Number List); and amount should print on the applicable lines of Form 540 and Form 540NR. When a taxpayer claims a credit on Schedule P (540 or 540NR) and the credit is listed in more than one section, total column (b) of the credits that have the same code number and bring the total forward to the applicable line of the form being filed. If the taxpayer has any other credits to claim on Schedule P (540 or 540NR), add the amounts from column (b) for those credits and bring the total forward to the applicable line of the form being filed. It is not sufficient to print "See Schedule P" or "Schedule P Attached" in the "credits" area on Form 540 and Form 540NR. The software **must** bring the credits forward to the applicable line of the form being filed. It is **unacceptable** to use the "more than two credits" line or the "total credits" line if the individual credit lines are blank on Form 540 and Form 540NR.



## ALL FRANCHISE TAX BOARD TAX FORMS

### Form 100, Form 100S, and Form 100W

Follow the instructions below to program additional credits for Forms 100, 100S, and 100W. If the taxpayer claims only one or two credits; the credit name; code number (use credit acronyms and code numbers shown on the Credit Names, Acronyms, and Code Number List); and amount should print on the applicable lines of Forms 100, 100S, and 100W. When a taxpayer claims a credit on Schedule P (100 or 100W), and the credit is listed in more than one section, total column (b) of the credits that have the same code number and bring the total forward to the applicable line of the form being filed. If the taxpayer has any other credits to claim on Schedule P (100 or 100W), add the amounts from column (b) for those credits and bring the total forward to the applicable line of the form being filed. It is not sufficient to print "See Schedule P" or "Schedule P Attached" in the "credits" area on Forms 100, 100S, or 100W. The software **must** bring the credits forward to the applicable line of the form being filed. It is **unacceptable** to use the "more than two credits" line or the "total credits" line if the individual credit lines are blank on Forms 100, 100S, or 100W. **For a list of current and repealed credits (with carryover provisions), see the Credit Names, Acronyms, and Code Number List and Repealed Credits with Carryover Provisions List.**

#### Return Processing (RP) Box – Program Codes for Disaster, Taxpayer and Spouse/RDP Deceased Dates, Outside the USA, Military, and CFC Motion Picture Credit

- Processing codes in the ARRP "RP" box help identify personal income tax (PIT) taxpayers with special processing requirements for disaster, taxpayer and spouse/RDP deceased dates, IRC 965 income, outside of the USA, and military designations on all computer-generated absolute positioning Forms 540, 540 2EZ, and 540NR tax returns. The ARRP codes should be hard coded. Use the following "RP" codes PIT returns.

9 = Disaster  
C = Spouse/RDP deceased  
D = Taxpayer deceased  
E = IRC 965  
O = Outside the USA  
U = Military – Combat Zone/Overseas

See the absolute positioning 540 specifications for details on how to program the processing codes in the "RP" box.

- For Business Entity (BE) Income Tax Returns, processing codes in the "RP" box help identify taxpayers with special processing requirements for disaster, IRC 965 income, and CFC motion picture credit on all computer-generated substitute Forms 100, 100S, 100W, 100X, 565, and 568 tax returns. Use the following BE "RP" codes.

9 = Disaster  
E = IRC 965  
F = CFC Motion Picture Credit

See the substitute Forms 100, 100S, 100W, and 100X specifications and substitute Forms 565 and 568 specifications for more information.

FTB Pub. 1095D, Tax Practitioner Guidelines for Computer-Prepared Returns, includes specific instructions about how practitioners should handle their clients' special processing needs.

#### "Amount of Payment" – Exception for all Scannable Estimate Payment Forms (Forms/Vouchers 100-ES, 540-ES, 541-ES, and FTB 3536)

To better meet taxpayers' expectations and enable the FTB to optimize efficient processing of scannable estimate payment forms/vouchers (Forms 100-ES, 540-ES, 541-ES, and FTB 3536), we will allow software programs to leave the taxpayer's "Amount of payment" dollar amount blank. This provides a solution for those taxpayers who determine their estimate payment amount at a later date, allowing them to enter the payment amount by hand.

### Definitions of Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms and Vouchers

#### Substitute Tax Forms and Vouchers

A form or voucher, other than the official FTB form or voucher, that is:

- Computer-produced
- Computer-programmed
- Commercially typeset and printed

The FTB must be able to process substitute tax forms and vouchers in the same manner as the official "handprint" forms and vouchers. Substitute tax forms and vouchers that are electronically processed must duplicate the appearance and layout of the official form and voucher including size of margins, special keying symbols, line numbers, and code numbers.

#### Scannable Payment Forms/Vouchers (Forms 100-ES, 540-ES, 541-ES, and forms FTB 3519, 3522, 3536, 3537, 3538, 3539, 3563, 3582, 3582X, 3586, 3587, 3588, and 3843).

The FTB will process all business entity (BE) and personal income tax (PIT) scannable vouchers through an automated imaging system. The scannable vouchers are similar to their official counterparts, with the following exception:

- A taxpayer entity information layout

#### Voucher Size

Vouchers should measure 3½" x 8½". To ensure that the "height" of a voucher is not larger than 4 inches, the FTB will measure from the "DETACH HERE/DO NOT MAIL" line to the edge of the bottom margin, and will not approve any voucher that is more than 4 inches in height.

#### Reproduced Tax Form

A photocopy (or scanned image) of the official FTB form.

**"DO NOT PAPER FILE" Message Requirements**

If your company releases a software package that includes **any** substitute or scannable form that does not have FTB approval, a "DO NOT PAPER FILE" message **must** print on the form in the taxpayer entity area and, if applicable, signature area.

The "DO NOT PAPER FILE" message **must** be large enough to deter users from "whiting it out" and filing the form. The FTB will not provide specifications for "building" the "DO NOT PAPER FILE" message. Software developers may duplicate the "DO NOT PAPER FILE" message example shown on this page, or develop their own. Companies that choose to develop their own "DO NOT PAPER FILE" message must keep the size and type style similar to the example shown on this page.

**Who Must Get Approval for Substitute, Scannable, and Reproduced Tax Forms****Substitute and Scannable Forms**

Any company, including commercial printers or business forms companies, that develop and use substitute and/or scannable tax forms must get approval from the FTB.

The company must get approval from the FTB if it develops:

- Substitute and/or scannable tax forms using its own tax software programs.
- Tax software programs to be used with substitute and/or scannable tax forms developed by another company.
- Substitute and/or scannable tax forms for other companies to use with their tax software programs.

The company must get forms approval from the FTB annually, **before** it releases or distributes substitute and/or scannable tax forms (that require approval) to its customers or clients.

If your company is described above, your customers or clients do not need to get additional approval from the FTB to use your FTB-approved substitute and/or scannable tax forms. However, they should verify that your substitute and/or scannable tax forms have the FTB's approval.

Examples of customers or clients who should verify approval, by asking you for a copy of your FTB approval letter(s), are:

- Tax practitioners who purchase software that produces substitute and/or scannable tax forms.
- Tax practitioners who purchase substitute and/or scannable tax forms from commercial printers or business forms companies.
- Software providers who sell the products of tax software developers who design substitute and/or scannable tax forms.

**Reproductions of Official FTB Tax Forms**

The FTB will accept reproductions of official handprint forms with approval if the reproductions are:

- Facsimiles of the official form produced by photo-offset, photoengraving, photocopying, or other similar reproduction processes.
- Facsimiles of scanned images of the official form.
- Printed with black ink on white paper of substantially the same weight, texture, and quality as the official forms.
- Legible in both the original text of the form and the filled-in data.

**Example of "DO NOT PAPER FILE" message**

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131**. To request this notice by mail, call 800.852.5711. Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

**Sign  
Here**

☒ Your email address. Enter only one email address.

☒ Preferred phone number

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

It is unlawful  
to forge a  
spouse's/RDP's  
signature.

Firm's name (or yours if self-employed)

PIN

Joint tax return?  
(See instructions)

Firm's address

☒ FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . ☐ Yes ☒ No

Print Third Party Designee's Name

Telephone Number



## ALL FRANCHISE TAX BOARD TAX FORMS

- The same dimensions as the official form, including the paper and the image reproduced on it.

The signatures on the reproduced forms must be original.

The FTB will accept one-sided reproduced tax forms even if the official form is two-sided. The FTB prefers two-sided reproduced forms that result in the same page arrangement as the official form.

Taxpayers may not file reproduced tax forms that do not meet the preceding guidelines. The FTB considers reproduced tax forms that deviate from the official forms to be substitute tax forms. NOTE:

- Your customers and clients may **not** reproduce any scannable payment form to fill-in by hand. Scannable payment forms/vouchers are strictly for your customers and clients that use a computer to prepare them.
- Publishers may reduce the size of official forms to make them suitable to fit within bound reference material. However, publishers must clearly state on the forms: **“DO NOT FILE THIS FORM.”**
- **Do not** include any scannable payment forms/vouchers in CD-ROM “Reader” or Library products that your customers will use to print and fill-in by hand.

### Bottom Margin Registration Marks, Anchor Marks, Document ID, and CTP ID Specifications

#### Bottom Margin Registration Marks (For all forms)

- Use a .25 (1/4) line weight rule at print line 62, at position 6 through 28; and at position 58 through 80. [Note: If your company cannot program a .25 (1/4) line weight rule, use a 1-point rule for these positions. See **“Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement.”**]
- Use a 2-point rule (bold) at print line 62, between position 31 through 35 and position 51 through 55.
- A vertical bold line (2-point rule) at vertical position 35 (between print position 35/36) and 50 (between print position 50/51) at print line 62; end at print line 63.
- All bottom margin registration marks (brackets) are a 2-point rule.
- Where possible, allow at least 1/8 of an inch of white space around the bottom margin registration brackets. Otherwise, 1/16 of an inch is acceptable.
- Companies may omit instructional text that begins above or below the form on Side 1, Side 2, etc. However, the bottom margin registration brackets and document ID string **must** remain as shown on the official form.

#### Anchor Marks (For all forms)

Three solid, black, square anchor marks are required on each side/page of the forms.

- The size of the anchor mark is 3/16 of an inch square.
- Where possible, allow 1/4 of an inch of white space around the anchor marks. (**Exception:** Registration marks on print line 62 can touch the bottom anchor marks.)

- Top anchor mark on print line 4, at print positions 59-60.
- Bottom left anchor mark on print line 63, at print positions 6-7.
- Bottom right anchor mark on print line 63, at print positions 79-80.

#### Document ID (Position of contents within the “string”)

All substitute and scannable tax forms **must** contain a document ID string in the bottom margin. Center the document ID string between the brackets of the bottom registration marks (print positions 40 and 46). There **must** be four blank spaces **before** and **after** the document ID string in this open space.

| Position | Contents                                                                            |
|----------|-------------------------------------------------------------------------------------|
| 1-3      | Doc ID Number (360, 610, etc.)                                                      |
| 4        | Side/Page number (1-digit number, exclude text)                                     |
| 5-6      | Tax year (2 digits, i.e., “19”)                                                     |
| 7        | Source code (“4” = absolute positioning or substitute form<br>“6” = scannable form) |

- If the form is single-sided (no second side as on payment forms/vouchers), the document ID string will print on the side with form/instructions. Identify side number in document ID string as “1.”
- Multi-sided/paged forms must have a document ID string on all pages. **Exception:** Companies are not required to print the bottom registration marks and document ID string on Side/Page 2, 3, etc., if it contains instructions only.
- The document ID string must contain the updated tax year (i.e., “19” for 2019 tax year forms). **Exception:** Scannable estimate vouchers [Forms 100-ES, 540-ES, 541-ES, FTB 3536, and FTB 3522] will use “20” as the tax year in the document ID string.
- Companies **must** maintain all margins.
- The FTB assigns generic number to use as Document ID. See **“DOC ID LIST (Form Number to Use in Document ID ‘String’)”** for a list of Document IDs for each form.
- Courier font 12-point. **Do not** use bold font.

#### CTP ID (For all forms)

The CTP ID is a three-digit number that the FTB assigns to each software company who wants to develop and use substitute, scannable, and/or reproduced tax forms. Software companies will keep the same CTP ID as long as they participate in the Substitute Forms Program. The FTB will disapprove any substitute and scannable form without a CTP ID.

- Forms without bottom registration marks and a Doc ID (eg., form FTB 8453) must show the company’s three-digit CTP ID in the upper left-hand margin on all sides of the form.
- **Developers of Forms Only**  
Program the software company’s CTP ID to print in the upper left-hand corner on each page of each substitute tax form.

<sup>1</sup> In most cases, FTB will complete the first review of your form(s) within ten business days of receipt.

### • **Developers of Software to be Used with Another Company's Forms**

CTPs must program their three-digit CTP ID to print on print line 63, in print positions 32, 33, and 34. One blank space will follow the CTP ID in position 35 followed by the vertical portion of the left bottom registration mark. See "**Bottom Margin Registration Marks, Anchor Marks, Document ID, and CTP ID Specifications**" and "**Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement**".

### • **Developers of Forms and Software**

CTPs must program their three-digit CTP ID to print on print line 63, in print positions 32, 33, and 34. One blank space will follow the CTP ID in position 35 followed by the vertical portion of the left bottom registration mark. See "**Bottom Margin Registration Marks, Anchor Marks, Document ID, and CTP ID Specifications**" and "**Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement**".

### • **Forms Without Bottom Line Registration Marks and Document ID**

Forms without bottom registration marks and a Document ID, **must** have the three-digit CTP ID in the upper left-hand margin on all sides of the form.

### • **Courier font 12-point. Do not use bold font.**

## **How Does the Forms Approval Process Work?**

1. Complete and submit FTB Letter of Intent (LOI). Once completed, return the LOI to FTB via one of three options: email the completed form to **FTB LOI@ftb.ca.gov**, mail it to the address on the LOI or fax to 916.845.4788. Once the FTB receives your company's completed LOI, the FTB will:

- Assign your company a three-digit CTP ID number, if your company is new to the program. Otherwise, companies keep and use the same number previously assigned.
- Acknowledge receipt of the LOI and provide the access to the State Exchange System (SES).
- Add your company's name to the Substitute Forms Program email distribution list to receive advance drafts and final proofs of California tax forms and instructions (and other pertinent information that your company may need).

2. Submit all forms that require approval to the FTB for review before you distribute or release them, or related products, to your customers or clients. See the "**DO NOT PAPER FILE Message Requirements**" and "**Submitting Forms to the FTB for Approval**" for more information.

**Do not submit forms for review until the FTB posts the final version on the State Exchange System (SES).**

3. When we receive your company's review package, we will acknowledge receipt by using email or SWIFT. The acknowledgement will include the following information:

- Company contact name
- Company name
- The package number
- Review package cover letter date
- The expected review completion date
- The contents of the review package

4. When we complete our review, we will respond back to vendors electronically using email or SWIFT<sup>1</sup>, dependent on method used to submit packages (see "**Submitting Forms to the FTB for Approval**").

Please note the following:

- Companies **do not** have to resubmit forms with "conditionally approves" result. However, companies **must** make all necessary corrections before they release those forms to their customers or clients.
- If the results of the review indicate a form is "disapproved," companies must resubmit the form after they make the corrections. For instructions on how to resubmit a "disapproved form," see "**Submitting Forms to the FTB for Approval**."
- The FTB **does not** review or approve the logic of specific software programs or confirm the calculations entered on all tax forms output from software programs. The accuracy of software programs is the responsibility of the software developer, distributor, and user.
- If you submit forms printed from different printers, identify the printer type with a removable note on the front of the form (or write the printer type on the back). (This applies to those forms submitted to the FTB via hard copy, not through SWIFT.)

## **Electronic Forms Review Process**

For 2019 we will continue to use the electronic forms review process SWIFT, with the zip file naming convention as revised last year. The naming convention should contain all of the following:

- 3-digit CTP ID number
- 4-digit year (YYYY)
- 2-digit month (MM)
- 2-digit day (DD)
- 2-digit version (XX) followed by .zip:  
(ex. 0512018081201.zip)

Files the company submits through SWIFT with an incorrect file name will receive an automatic acknowledgement response stating the package was rejected and give reasons why. To ensure an efficient transmission, please refer to the naming convention above.

## **What the Company Should Do for its Customers and Clients**

Provide your customers and clients with all of the information and instructions they need to produce accurate substitute and scannable tax forms. The information and instructions that you provide should clearly inform your customers and clients about:

## ALL FRANCHISE TAX BOARD TAX FORMS

- The hardware requirements they will need to successfully “run” your software product.
- The printer requirements necessary to print FTB-approved forms (including a complete list of printers that your software does **not** support; the printer fonts they will need to print the required graphics, etc.; and how to use printer font cartridges, if applicable).
- How to get software enhancements and the importance of “loading” them to their PCs.
- The importance of registering their business name and address with your company, if applicable.
- The importance of complying with error messages and edit checks, that they may see as a “pop-up” message on their PC screen.
- All other information that helps to ensure they use your software products correctly.
- How to enter taxpayer name and address information in the entity area on all personal income tax returns.

Also, upon request:

- Provide your customers and clients with a copy of your FTB forms approval letter(s).
- Provide a copy of notice(s) of correction(s) to software sent to your customers and clients.

### Submitting Forms to FTB for Approval

**Do not** submit forms for review until the FTB posts the final version on the State Exchange System (SES). Doing so will increase delays in the review process. Before a company submits any forms to the FTB for approval, we recommend a review of the following:

- “What’s New for 2019”
- “Important Reminders”
- “Forms That Require the FTB Approval”
- “Substitute Tax Forms”
- “Guidelines for Personal Income Tax (PIT) Scannable Payment Forms/Vouchers”
- “Guidelines for Business Entity (BE) Scannable Payment Forms/Vouchers”
- “Guidelines for Absolute Positioning”

### First Submission

To avoid delays in the review process, follow these instructions:

1. Include a cover letter with **every review package**.
2. If your company’s software product does not support a particular field or field size, etc., indicate this fact in the company’s cover letter. **This is very important.**
3. Number of forms that you **must** submit:

**Substitute Forms 100, 100S, 100W, 100X, 565, and 568; and Substitute Schedules K-1 (100S), K-1 (565), and K-1 (568):** For electronic process, submit 3 original samples with different taxpayer information. For paper process, submit 2 copies of 3 original samples with different taxpayer information.

**Scannable PIT and BE Payment Forms/Vouchers:** For electronic process, submit 3 original samples with different taxpayer information. For paper process, submit 2 copies of 3 original samples with different taxpayer information.

**All other forms:** For electronic process, submit 1 original max filled sample with taxpayer information. For the 8000 series forms, please submit for review through SWIFT under a separate package from other FTB forms. For paper process, submit 2 copies of 1 original max filled sample with taxpayer information. Sample pages should not be double-sided. **Do not submit any blank forms.**

- Use the Absolute Positioning Tax Form Approval Checklist
- Use the Submitting PIT Scannable Payment Forms/vouchers 540-ES, 541-ES, FTB 3519, 3563, 3582, 3582X, and 3843 Approval Checklist
- Use the Submitting BE Scannable Payment Forms/Vouchers 100-ES, FTB 3522, 3536, 3537, 3538, 3839, 3586, 3587, and 3588 Approval Checklist

4. The FTB recommends that you use a courier, freight, or UPS service when you submit your forms for review. This will help ensure that the Tax Forms Dev & Dist Section receives your review package on the same day it is received at the FTB. If you prefer to use the U.S. Postal Service “regular mail service,” see **“How to Contact the FTB Regarding Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms.”**

- For electronic review process, send forms by SWIFT Select the **ToFTB** folder
  - Click “Upload File” button
  - For paper review process, send forms by courier, freight, or UPS to:

**ATTN: SUBSTITUTE FORMS  
TAX FORMS DEV & DIST SECTION  
FRANCHISE TAX BOARD  
9646 BUTTERFIELD WAY M/S F 284  
SACRAMENTO CA 95827**

In most cases, FTB will complete the first review of your form(s) within ten business days of receipt.

### Second and subsequent review for approval

#### Paper/Electronic Resubmission

Include a cover letter with your resubmitted review package and indicate in caps, **“RESUBMISSION”** where it can be easily seen. **This is critical.** If your company’s software product does not support a particular field or field size, etc., indicate this fact in the company’s cover letter.

If any forms in a 2D package need to be resubmitted, you can resubmit them individually for review. For more information on submitting 2D barcode forms, see the Publication 1098 Part II, Annual Requirements and

Specifications for the Development of 2D Barcode.

To avoid delays in any second review process, follow these instructions:

1. Make all corrections identified at first review.
2. If you submit paper forms printed from different printers, identify the printer type with a removable note on the front of the form (or write the printer type on the back).
3. If you submit paper forms, you must resubmit a hard copy document for us to review.
4. Do not mix resubmit form(s) with first time form(s) submission. The turnaround time response back to vendors with these type of forms are different.

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**Benefits of Following the Guidelines for the Development and Use of Substitute, Scannable, Absolute Positioning and Reproduced Tax Forms**

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- The FTB will be able to complete its review and respond quickly (within ten business days from date received).
- The FTB will be able to process approved CTP tax forms which will result in fast, accurate processing, and quick refunds for your customers' clients.
- Software companies will have satisfied customers and clients who have confidence in the software product(s) they use.

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**Consequences of Not Following the Guidelines for the Development and Use of Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms**

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The FTB will work with CTPs to correct any errors found on their tax forms during review. However, if a software company releases forms that fail to follow the “**Guidelines for the Development and Use of Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms**,” the FTB:

- Will require the software company contact person to send proof (e.g., revised forms, excerpts from revised user manuals, release letters for new versions of software, etc.) that the company corrected all errors and notified their customers and clients of the corrections.
- Will publish the software company name in certain publications and the FTB website, stating that the software company did not follow the “**Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms**.” The FTB will publicize such a violation even if the software company subsequently corrects all errors.
- May notify taxpayers, if the software company fails to correct all errors, that their refund was delayed because the software company's tax forms did not have the FTB approval.

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**How to Contact the FTB Regarding Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms**

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For questions about the Substitute Forms Program, contact your assigned account agent or send email to [substituteforms@ftb.ca.gov](mailto:substituteforms@ftb.ca.gov).

To mail correspondence regarding substitute, scannable, and reproduced tax forms and related issues:

**ATTN: SUBSTITUTE FORMS  
TAX FORMS DEV & DIST SECTION  
FRANCHISE TAX BOARD  
PO BOX 1468 M/S F 284  
SACRAMENTO CA 95812-1468**



## DOC ID LIST (Form Number to Use in Document ID “String”)

| FTB Form No. | Doc ID No. | FTB Form No. | Doc ID No. | FTB Form No. | Doc ID No. | FTB Form No. | Doc ID No. |
|--------------|------------|--------------|------------|--------------|------------|--------------|------------|
| 100          | 360        | 3520-BE      | 856        | 3806         | 755        | P (100)      | 795        |
| 100-ES       | 610        | 3520-RVK     | 857        | 3807         | 756        | P (100W)     | 796        |
| 100S         | 361        | 3521         | 730        | 3808         | 757        | P (540)      | 797        |
| 100W         | 362        | 3522         | 611        | 3809         | 758        | P (540NR)    | 798        |
| 100-WE       | 700        | 3523         | 731        | 3814         | 854        | P (541)      | 799        |
| 100X         | 363        | 3525         | 834        | 3832         | 759        | QS           | 800        |
| 109          | 364        | 3526         | 732        | 3834         | 760        | R            | 801        |
| 199          | 365        | 3531         | 844        | 3840         | 842        | S            | 802        |
| 540          | 310        | 3532         | 848        | 3843         | 128        | W-2          | 804        |
| 540-ES       | 120        | 3533         | 733        | 3864         | 761        | X            | 853        |
| 540 2EZ      | 311        | 3533-B       | 851        | 3885         | 762        | RDP          | 811        |
| 540NR        | 313        | 3534         | 858        | 3885A        | 763        | Worksheet    |            |
| 541          | 316        | 3535         | 859        | 3885F        | 764        |              |            |
| 541-A        | 701        | 3536         | 622        | 3885L        | 765        |              |            |
| 541-B        | 702        | 3537         | 612        | 3885P        | 766        |              |            |
| 541-ES       | 121        | 3538         | 621        | 5805         | 767        |              |            |
| 541-QFT      | 317        | 3539         | 614        | 5805F        | 768        |              |            |
| 541-T        | 703        | 3540         | 735        | 5806         | 769        |              |            |
| 565          | 366        | 3541         | 830        | 5870A        | 770        |              |            |
| 568          | 367        | 3544         | 863        | B (100S)     | 771        |              |            |
| 570          | 368        | 3546         | 736        | C (100S)     | 772        |              |            |
| 587          | 704        | 3547         | 737        | CA (540)     | 773        |              |            |
| 588          | 705        | 3548         | 738        | CA (540NR)   | 774        |              |            |
| 589          | 810        | 3551         | 829        | D (100S)     | 775        |              |            |
| 590          | 706        | 3554         | 843        | D (540)      | 776        |              |            |
| 590-P        | 707        | 3563         | 123        | D (540NR)    | 777        |              |            |
| 592          | 708        | 3574         | 741        | D (541)      | 778        |              |            |
| 592-A        | 709        | 3576         | 124        | D (565)      | 779        |              |            |
| 592-B        | 710        | 3577         | 615        | D (568)      | 780        |              |            |
| 592-F        | 808        | 3578         | 616        | D-1          | 781        |              |            |
| 592-PTE      | 861        | 3579         | 617        | EO (565)     | 832        |              |            |
| 592-Q        | 862        | 3580         | 742        | EO (568)     | 833        |              |            |
| 592-V        | 127        | 3581         | 807        | G-1          | 782        |              |            |
| 593          | 860        | 3582         | 125        | H (100)      | 783        |              |            |
| 593-V        | 812        | 3582-X       | 130        | H (100S)     | 784        |              |            |
| 1067A        | 716        | 3586         | 618        | H (100W)     | 785        |              |            |
| 1067B        | 717        | 3587         | 619        | J (541)      | 786        |              |            |
| 1115         | 718        | 3588         | 620        | K-1 (100S)   | 787        |              |            |
| 1117         | 719        | 3592         | 845        | K-1 (541)    | 788        |              |            |
| 2416         | 720        | 3596         | 847        | K-1 (565)    | 789        |              |            |
| 2424         | 721        | 3725         | 743        | K-1 (568)    | 790        |              |            |
| 3500         | 722        | 3726         | 813        |              |            |              |            |
| 3500A        | 809        | 3800         | 744        |              |            |              |            |
| 3502         | 850        | 3801         | 745        |              |            |              |            |
| 3503         | 724        | 3801-CR      | 746        |              |            |              |            |
| 3504         | 852        | 3802         | 747        |              |            |              |            |
| 3506         | 725        | 3803         | 748        |              |            |              |            |
| 3507         | 726        | 3805E        | 750        |              |            |              |            |
| 3509         | 831        | 3805P        | 751        |              |            |              |            |
| 3510         | 728        | 3805 Q       | 752        |              |            |              |            |
| 3514         | 846        | 3805V        | 753        |              |            |              |            |
| 3519         | 122        | 3805Z        | 754        |              |            |              |            |
| 3520-PIT     | 855        |              |            |              |            |              |            |

For a full 7-digit Document ID, the positions are parsed as follows:

Position    Contents

1-3 . . . . . Doc ID Number (360, 610, etc.)

4 . . . . . Side/Page number (1-digit number, exclude text)

5-6 . . . . . Tax year (2 digits, i.e., “19”)

7 . . . . . Source code (“4” = substitute form,  
“6” = scannable form)



# Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement

- **Side 1 – Example of ICN placement in top margin. Required on Form 540NR.**

6 59 60 80

0  
-1  
-2  
-3  
-4

TAXABLE YEAR **2019** **California Nonresident or Part-Year Resident Income Tax Return** **FORM 540NR**

Sample ICN → CA540NR110606

☐ Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2020.

- **Example of ICN, Bottom Registration Marks, and Document ID**

- ☐ Use on Side 1 of all substitute forms and vouchers.
- ☐ Use on Side 2 of ALL forms and vouchers.

*Example includes the document ID string with CTP ID, Anchor Marks, and sample ICN placement.*

6 7 28 31 32 33 34 35 36 40 46 50 51 52 55 56 57 58 78 79 80

62  
63  
64  
65  
66

For Privacy Notice, get FTB 1131 ENG/SP. CA3506110607 – Sample ICN\*

613 7631194 FTB 3885A 2019

- **Exception: Example of bottom registration marks. To use on Side 1 of Form 540NR. No data must print in the footer on these forms. (Example uses absolute positioning 540 document ID.)**

6 7 28 31 32 33 34 35 36 40 46 50 51 52 55 56 57 58 78 79 80

62  
63  
64  
65  
66

613 3101194 0 Form 540 2019 Side 1

\* Other than the *Exception Example* forms on Side 1, companies may place the ICN in the bottom margin on either the left or right of the bottom registration marks. The ICN should print between print positions 11 and 28 on the left, or print positions 57 through 75 on the right.

## ALL FRANCHISE TAX BOARD TAX FORMS

### Forms That Require FTB Approval

**Do not submit any blank forms.** Number of forms that you **must** submit:

- **Substitute Forms 100, 100S, 100W, 100X, 540, 540 2EZ, 540NR, 565, and 568; and Substitute Schedules K-1 (100S), K-1 (565), and K-1 (568):** For electronic process submit 3 original samples with different taxpayer information. For paper process, submit 2 copies of 3 original samples with different taxpayer information. Sample pages should not be double-sided.
- **Scannable PIT and BE Payment Forms/Vouchers:** For electronic process submit 3 original samples with different taxpayer information. For paper process, submit 2 copies of 3 original samples with different taxpayer information. Sample pages should not be double-sided.
- **All other forms:** For electronic process submit 1 original sample with taxpayer information. For paper process, submit 2 copies of 1 original sample with taxpayer information. Sample pages should not be double-sided.

| Form                   | What FTB will review                                                                                                                                                                                                                                                         |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Form 100               | form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                           |
| Scannable Form 100-ES* | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, form size, anchor marks, bottom registration marks, source code "6"                                                                                                        |
| Form 100S              | form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                           |
| Form 100W              | form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                           |
| Form 100-WE            | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                                                                                          |
| Form 100X              | form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                           |
| Form 109               | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                                                                                          |
| Form 199               | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                                                                                          |
| Scannable Form 540-ES* | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, form size, bottom registration marks, source code "6"                                                                                                        |
| Form 540               | form, shading, entity data placement (including codes for ARRP "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4", paper filing survey code                                                                            |
| Form 540 2EZ           | form, shading, entity data placement (including codes for ARRP "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4", <b>paper filing survey code</b>                                                                     |
| Form 540NR             | form, shading, entity data placement (including codes for ARRP "RP" box), keying symbols, 4-digit decimal placement on Side 2, line 36, line 38, and line 54, CTP ID, document ID, anchor marks, bottom registration marks, source code "4", <b>paper filing survey code</b> |
| Form 541               | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                                                                                          |
| Form 541-A             | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                                                                                          |
| Form 541-B             | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                                                                                          |
| Form 541-QFT           | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                                                                                          |
| Form 541-T             | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                                                                                                          |
| Scannable Form 541-ES* | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, form size, anchor marks, bottom registration marks, source code "6"                                                                                                        |
| Form 565               | form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                           |
| Form 568               | form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                           |
| Form 570               | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                                                                                                                |
| Form 587               | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                                                                                                                |
| Form 588               | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                                                                                          |
| Form 589               | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                                                                                          |
| Form 590               | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                                                                                                                |
| Form 590-P             | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                                                                                                                |
|                        |                                                                                                                                                                                                                                                                              |

| <b>Form</b>               | <b>What FTB will review</b>                                                                                                                                |
|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Form 592                  | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| Form 592-A*               | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| Form 592-B                | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| Form 592-F                | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| <b>Form 592-PTE (NEW)</b> | <b>form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"</b>                                                                 |
| <b>Form 592-Q* (NEW)</b>  | <b>form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"</b>                                                                 |
| Form 592-V*               | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| <b>Form 593 (NEW)</b>     | <b>form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"</b>                                                 |
| Form 593-V*               | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| FTB 1067A                 | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 1067B                 | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 1115                  | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 1117                  | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 2416                  | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 2424                  | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3500                  | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| FTB 3500A                 | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| FTB 3502                  | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3504                  | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3503                  | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3506                  | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3507                  | keying symbol, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                               |
| FTB 3509                  | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3510                  | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3514                  | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| Scannable FTB 3519*       | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6" |
| FTB 3520-PIT              | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3520-BE               | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3520-RVK              | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3521                  | keying symbol, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                               |
| Scannable FTB 3522*       | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6" |
| FTB 3523                  | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3525                  | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3526                  | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3531                  | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3532                  | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3533-B                | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3533                  | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3534                  | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3535                  | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| Scannable FTB 3536*       | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6" |

## ALL FRANCHISE TAX BOARD TAX FORMS

| Form                  | What FTB will review                                                                                                                                       |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Scannable FTB 3537*   | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6" |
| Scannable FTB 3538*   | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6" |
| Scannable FTB 3539*   | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6" |
| FTB 3540              | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3541              | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| <b>FTB 3544 (NEW)</b> | <b>CTP ID, document ID, anchor marks, bottom registration marks, source code "4"</b>                                                                       |
| FTB 3546              | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3547              | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3548              | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3551              | keying symbol, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                               |
| FTB 3554              | keying symbol, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                               |
| Scannable FTB 3563*   | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6" |
| FTB 3574              | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3576              | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| FTB 3577              | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| FTB 3578              | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| FTB 3579              | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| FTB 3580              | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3581              | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| Scannable FTB 3582*   | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6" |
| Scannable FTB 3582X*  | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6" |
| Scannable FTB 3586*   | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6" |
| Scannable FTB 3587*   | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6" |
| Scannable FTB 3588*   | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6" |
| FTB 3592              | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| FTB 3596              | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3725              | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| FTB 3726              | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| FTB 3800              | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3801              | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3801-CR           | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3802              | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3803              | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3805E             | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3805P             | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| FTB 3805Q             | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3805V             | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |

| <b>Form</b>         | <b>What FTB will review</b>                                                                                                                                |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FTB 3805Z           | form, keying symbol, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                         |
| FTB 3806            | form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                        |
| FTB 3807            | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3808            | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3809            | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3814            | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3832            | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3834            | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3840            | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3864            | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| Scannable FTB 3843* | conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6" |
| FTB 3885            | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3885A           | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| FTB 3885F           | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3885L           | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 3885P           | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 5805            | form, keying symbols CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                         |
| FTB 5805F           | form, keying symbols CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                         |
| FTB 5806            | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 5870-A          | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| FTB 8453            | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8453-C          | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8453-EO         | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8453-FID        | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8453-FID (PMT)  | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8453-LLC        | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8453-OL         | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8453-P          | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8453 (PMT)      | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8453-BE (PMT)   | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8454            | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8455            | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8455-FID        | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8879            | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8879-FID        | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| FTB 8879 (PMT)      | form, 3-digit CTP ID in upper left-hand top margin                                                                                                         |
| SCH B (100S)        | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| SCH C (100S)        | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| SCH CA (540)        | form, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                               |
| SCH CA (540NR)      | form, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, 4-digit decimal placement on Part IV, line 4, source code "4" |
| SCH D (100S)        | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| SCH D (540)         | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                        |
| SCH D (540NR)       | form, keying symbols CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                         |
| SCH D (541)         | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |
| SCH D (565)         | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                              |



## ALL FRANCHISE TAX BOARD TAX FORMS

| Form                     | What FTB will review                                                                                                                                                                  |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SCH D (568)              | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                         |
| SCH D-1                  | form, keying symbols CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                    |
| SCH EO (565)             | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                         |
| SCH EO (568)             | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                         |
| SCH G-1                  | form, keying symbols CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                    |
| SCH H (100)              | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                         |
| SCH H (100S)             | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                         |
| SCH H (100W)             | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                         |
| SCH J (541)              | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                         |
| SCH K-1 (100S)           | form, entity placement, Shareholder name and identifying number in new fields, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4" |
| SCH K-1 (541)            | form, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                          |
| SCH K-1 (565)            | form, entity placement, Partner name and identifying number in new fields, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"     |
| SCH K-1 (568)            | form, entity placement, Member name and identifying number in new fields, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"      |
| SCH P (100)              | form, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                          |
| SCH P (100W)             | form, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                          |
| SCH P (540)              | form, shading, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                          |
| SCH P (540NR)            | form, shading, keying symbols, 4-digit decimal placement on Side 2, line 38 and line 42, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                |
| SCH P (541)              | form, shading, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                          |
| SCH QS                   | CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                                         |
| SCH R (includes SCH R-7) | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                   |
| SCH S                    | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                   |
| SCH W-2                  | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                   |
| SCH X                    | form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                   |
| RDP Worksheet            | form, shading, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"                                                                                          |

\* Form **must** print at the bottom of the paper. Scannable Forms 100-ES, 540-ES, and 541-ES and substitute payment Forms 592-A, 592-V, 592-Q, and 593-V: **Do not** print more than one payment form/voucher per sheet of paper.

All forms must have the bottom margin registration marks, if applicable, and must include the correct document ID string. When two official forms print on the same sheet of paper, the form on top is the FTB form number used in the document ID string.

See "**DOC ID LIST (Form Number to Use in Document ID "String")**" for a complete list of the FTB forms and the correct "Doc ID Number" to use.

Also see "**Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement,**" for more information.

Please note the following:

- If forms and schedules have hard coded zeroes, DO NOT allow your software to print zeroes in the fields affected
- When you develop your forms DO NOT include combed lines. Computer-generated forms **DO NOT** require hand-constrained monetary boxes for alpha characters (i.e., name and address). However, all alpha characters **must** print in upper case.
- Forms that don't have bottom margin registration marks and a Doc ID **must** include the company's 3-digit CTP ID in the upper left-hand margin on all sides of the form.

**Standard Abbreviations**

|                 |                        |
|-----------------|------------------------|
| AIR FORCE BASE  | AFB                    |
| APARTMENT       | APT                    |
| AVENUE          | AV                     |
| BOULEVARD       | BL                     |
| BUILDING        | BLDG                   |
| CAUSEWAY        | CSWY                   |
| CENTER          | CTR                    |
| CIRCLE          | CIR                    |
| COURT           | CT                     |
| CROSSING        | XING                   |
| DEPARTMENT      | DEPT                   |
| DRIVE           | DR                     |
| EAST*           | E                      |
| EXPRESSWAY      | EXPY                   |
| FLOOR           | FL                     |
| FREEWAY         | FWY                    |
| HIGHWAY         | HWY                    |
| LANE            | LN                     |
| LOOP            | LP                     |
| NORTH*          | N                      |
| NORTHEAST*      | NE                     |
| NORTHWEST*      | NW                     |
| NUMBER/#        | NO (Do not use # sign) |
| PARKWAY         | PKY                    |
| PLACE           | PL                     |
| PLAZA           | PLZ                    |
| POINT           | PT                     |
| POST OFFICE BOX | PO BX                  |
| ROAD            | RD                     |
| ROOM            | RM                     |
| SAN/SANTO       | SN                     |
| SOUTH*          | S                      |
| SOUTHEAST*      | SE                     |
| SOUTHWEST*      | SW                     |
| SPACE           | SP                     |
| SQUARE          | SQ                     |
| STREET          | ST                     |
| SUITE           | STE                    |
| TERRACE         | TER                    |
| TRACK           | TRAK                   |
| UNIT            | UN                     |
| WALK            | WK                     |
| WALKWAY         | WKWY                   |
| WAY             | WY                     |
| WEST*           | W                      |

**State or U.S. Possessions**

|                                   |    |
|-----------------------------------|----|
| ALABAMA                           | AL |
| ALASKA                            | AK |
| AMERICAN SAMOA                    | AS |
| ARIZONA                           | AZ |
| ARKANSAS                          | AR |
| CALIFORNIA                        | CA |
| COLORADO                          | CO |
| CONNECTICUT                       | CT |
| DELAWARE                          | DE |
| DISTRICT OF COLUMBIA              | DC |
| FEDERATED STATES OF<br>MICRONESIA | FM |
| FLORIDA                           | FL |
| GEORGIA                           | GA |
| GUAM                              | GU |
| HAWAII                            | HI |
| IDAHO                             | ID |
| ILLINOIS                          | IL |
| INDIANA                           | IN |
| IOWA                              | IA |
| KANSAS                            | KS |
| KENTUCKY                          | KY |
| LOUISIANA                         | LA |
| MAINE                             | ME |
| MARSHALL ISLANDS                  | MH |
| MARYLAND                          | MD |
| MASSACHUSETTS                     | MA |
| MICHIGAN                          | MI |
| MINNESOTA                         | MN |
| MISSISSIPPI                       | MS |
| MISSOURI                          | MO |
| MONTANA                           | MT |
| NEBRASKA                          | NE |
| NEVADA                            | NV |
| NEW HAMPSHIRE                     | NH |
| NEW JERSEY                        | NJ |
| NEW MEXICO                        | NM |
| NEW YORK                          | NY |
| NORTH CAROLINA                    | NC |
| NORTH DAKOTA                      | ND |
| NORTHERN MARIANA<br>ISLANDS       | MP |
| OHIO                              | OH |
| OKLAHOMA                          | OK |
| OREGON                            | OR |
| PALAU                             | PW |
| PENNSYLVANIA                      | PA |
| PUERTO RICO                       | PR |
| RHODE ISLAND                      | RI |
| SOUTH CAROLINA                    | SC |
| SOUTH DAKOTA                      | SD |
| TENNESSEE                         | TN |
| TEXAS                             | TX |
| UTAH                              | UT |
| VERMONT                           | VT |
| VIRGIN ISLANDS                    | VI |
| VIRGINIA                          | VA |
| WASHINGTON                        | WA |
| WEST VIRGINIA                     | WV |
| WISCONSIN                         | WI |
| WYOMING                           | WY |

\* ABBREVIATE ONLY WHEN USED AS A DIRECTION.

# ALL FRANCHISE TAX BOARD TAX FORMS

## Country Abbreviation List

|                             |    |                                                |    |                         |    |                                                                 |    |
|-----------------------------|----|------------------------------------------------|----|-------------------------|----|-----------------------------------------------------------------|----|
| Aruba                       | AA | Equatorial Guinea                              | EK | Latvia                  | LG | South Africa                                                    | SF |
| Antigua and Barbuda         | AC | Estonia                                        | EN | Lithuania               | LH | Senegal                                                         | SG |
| United Arab Emirates        | AE | Eritrea                                        | ER | Liberia                 | LI | St. Helena                                                      | SH |
| Afghanistan                 | AF | El Salvador                                    | ES | Slovakia                | LO | Slovenia                                                        | SI |
| Algeria                     | AG | Ethiopia                                       | ET | Palmyra Atoll           | LQ | Sierra Leone                                                    | SL |
| Azerbaijan                  | AJ | Czech Republic                                 | EZ | Liechtenstein           | LS | San Marino                                                      | SM |
| Albania                     | AL | Finland                                        | FI | Lesotho                 | LT | Singapore                                                       | SN |
| Armenia                     | AM | Fiji                                           | FJ | Luxembourg              | LU | Somalia                                                         | SO |
| Andorra                     | AN | Falkland Islands (Islas Malvinas)              | FK | Libya                   | LY | Spain                                                           | SP |
| Angola                      | AO | Federated States of Micronesia                 | FM | Madagascar              | MA | St. Lucia Island                                                | ST |
| American Samoa              | AQ | Faroe Islands                                  | FO | Macau                   | MC | Sudan                                                           | SU |
| Argentina                   | AR | French Polynesia                               | FP | Moldova                 | MD | Svalbard                                                        | SV |
| Australia                   | AS | Baker Island                                   | FQ | Mongolia                | MG | Sweden                                                          | SW |
| Ashmore and Cartier Islands | AT | France                                         | FR | Montserrat              | MH | South Georgia and the South Sandwich Islands                    | SX |
| Austria                     | AU | French Southern and Antarctic Lands            | FS | Malawi                  | MI | Syria                                                           | SY |
| Anguilla                    | AV | The Gambia                                     | GA | Montenegro              | MJ | Switzerland                                                     | SZ |
| Akrotiri                    | AX | Gabon                                          | GB | Macedonia               | MK | Saint Barthelemy                                                | TB |
| Antarctica                  | AY | Georgia                                        | GG | Mali                    | ML | Trinidad and Tobago                                             | TD |
| Bahrain                     | BA | Ghana                                          | GH | Monaco                  | MN | Thailand                                                        | TH |
| Barbados                    | BB | Gibraltar                                      | GI | Morocco                 | MO | Tajikistan                                                      | TI |
| Botswana                    | BC | Grenada                                        | GJ | Mauritius               | MP | Turks and Caicos Islands                                        | TK |
| Bermuda                     | BD | Guernsey                                       | GK | Midway Islands          | MQ | Tokelau                                                         | TL |
| Belgium                     | BE | Greenland                                      | GL | Mauritania              | MR | Tonga                                                           | TN |
| Bahamas                     | BF | Germany                                        | GM | Malta                   | MT | Togo                                                            | TO |
| Bangladesh                  | BG | Guam                                           | GQ | Oman                    | MU | Sao Tome and Principe                                           | TP |
| Belize                      | BH | Greece                                         | GR | Maldives                | MV | Tunisia                                                         | TS |
| Bosnia-Herzegovina          | BK | Guatemala                                      | GT | Mexico                  | MX | East Timor                                                      | TT |
| Bolivia                     | BL | Guinea                                         | GV | Malaysia                | MY | Turkey                                                          | TU |
| Burma                       | BM | Guyana                                         | GY | Mozambique              | MZ | Tuvalu                                                          | TV |
| Benin                       | BN | Haiti                                          | HA | New Caledonia           | NC | Taiwan                                                          | TW |
| Belarus                     | BO | Heard Island and McDonald Islands              | HM | Niue                    | NE | Turkmenistan                                                    | TX |
| Solomon Islands             | BP | Honduras                                       | HO | Norfolk Island          | NF | Tanzania                                                        | TZ |
| Navassa Island              | BQ | Howland Island                                 | HQ | Niger                   | NG | Curacao                                                         | UC |
| Brazil                      | BR | Croatia                                        | HR | Vanuatu                 | NH | Uganda                                                          | UG |
| Bhutan                      | BT | Hungary                                        | HU | Nigeria                 | NI | United Kingdom (England, Northern Ireland, Scotland, and Wales) | UK |
| Bulgaria                    | BU | Iceland                                        | IC | Netherlands             | NL | Ukraine                                                         | UP |
| Bouvet Island               | BV | Indonesia                                      | ID | Sint Maarten            | NN | Nepal                                                           | NP |
| Brunei                      | BX | Man, Isle of                                   | IM | Norway                  | NO | Burkina Faso                                                    | UV |
| Burundi                     | BY | India                                          | IN | Nauru                   | NR | Uruguay                                                         | UY |
| Canada                      | CA | British Indian Ocean Territory                 | IO | Suriname                | NS | Uzbekistan                                                      | UZ |
| Cambodia                    | CB | Clipperton Island                              | IP | Nicaragua               | NU | St. Vincent and the Grenadines                                  | VC |
| Chad                        | CD | Iran                                           | IR | New Zealand             | NZ | Venezuela                                                       | VE |
| Sri Lanka                   | CE | Israel                                         | IS | Other Country           | OC | British Virgin Islands                                          | VI |
| Congo (Brazzaville)         | CF | Italy                                          | IT | South Sudan             | OD | Vietnam                                                         | VM |
| Congo (Kinshasa)            | CG | Cote D'Ivoire (Ivory Coast)                    | IV | Paraguay                | PA | Virgin Islands                                                  | VQ |
| China                       | CH | Iraq                                           | IZ | Pitcairn Islands        | PC | Holy See                                                        | VT |
| Chile                       | CI | Japan                                          | JA | Peru                    | PE | Namibia                                                         | WA |
| Cayman Islands              | CJ | Jersey                                         | JE | Paracel Islands         | PF | Wallis and Futuna                                               | WF |
| Cocos (Keeling) Islands     | CK | Jamaica                                        | JM | Spratly Islands         | PG | Western Sahara                                                  | WI |
| Cameroon                    | CM | Jan Mayen                                      | JN | Pakistan                | PK | Wake Island                                                     | WQ |
| Comoros                     | CN | Jordan                                         | JO | Poland                  | PL | Samoa                                                           | WS |
| Colombia                    | CO | Johnston Atoll                                 | JQ | Panama                  | PM | Swaziland                                                       | WZ |
| Northern Mariana Islands    | CQ | Kenya                                          | KE | Portugal                | PO | Yemen (Aden)                                                    | YM |
| Coral Sea Islands           | CR | Kyrgyzstan                                     | KG | Papua-New Guinea        | PP | Zambia                                                          | ZA |
| Costa Rica                  | CS | Korea, Democratic People's Republic of (North) | KN | Palau                   | PS | Zimbabwe                                                        | ZI |
| Central African Republic    | CT | Kingman Reef                                   | KQ | Guinea-Bissau           | PU |                                                                 |    |
| Cuba                        | CU | Kiribati                                       | KR | Qatar                   | QA |                                                                 |    |
| Cape Verde                  | CV | Korea, Republic of (South)                     | KS | Serbia                  | RI |                                                                 |    |
| Cook Islands                | CW | Christmas Island                               | KT | Marshall Islands        | RM |                                                                 |    |
| Cyprus                      | CY | Kuwait                                         | KU | Saint Martin            | RN |                                                                 |    |
| Denmark                     | DA | Kosovo                                         | KV | Romania                 | RO |                                                                 |    |
| Djibouti                    | DJ | Kazakhstan                                     | KZ | Philippines             | RP |                                                                 |    |
| Dominica                    | DO | Laos                                           | LA | Puerto Rico             | RQ |                                                                 |    |
| Jarvis Island               | DQ | Lebanon                                        | LE | Russia                  | RS |                                                                 |    |
| Dominican Republic          | DR |                                                |    | Rwanda                  | RW |                                                                 |    |
| Dhekelia                    | DX |                                                |    | Saudi Arabia            | SA |                                                                 |    |
| Ecuador                     | EC |                                                |    | St. Pierre and Miquelon | SB |                                                                 |    |
| Egypt                       | EG |                                                |    | St. Kitts and Nevis     | SC |                                                                 |    |
| Ireland                     | EI |                                                |    | Seychelles              | SE |                                                                 |    |

**Credit Names, Acronyms, and Code Number List**

Include this list in your user manual. \*PIT = Personal Income Tax \*CT = Corporation Tax

| <b>Credit Name</b>                                      | <b>Acronym</b> | <b>Code</b> | <b>PIT*</b> | <b>CT*</b> |
|---------------------------------------------------------|----------------|-------------|-------------|------------|
| California Competes Tax                                 | CA COMPETES    | 233         | X           | X          |
| California Earned Income Tax                            | CA EITC        | NONE        | X           |            |
| Child Adoption Costs                                    | CHILD ADOPT    | 197         | X           |            |
| Child and Dependent Care Expenses                       | CHILDDEP EXP   | 232         | X           |            |
| College Access Tax                                      | COLLEGE FUND   | 235         | X           | X          |
| Dependent Parent                                        | DEP PARENT     | 173         | X           |            |
| Disabled Access for Eligible Small Businesses           | DSABL ACCESS   | 205         | X           | X          |
| Donated Agricultural Products Transportation            | DONATE AGTRN   | 204         | X           | X          |
| Enhanced Oil Recovery                                   | ENHNC OILREC   | 203         | X           | X          |
| Joint Custody Head of Household                         | JT CSTDY HOH   | 170         | X           |            |
| Low-Income Housing                                      | LOW-INC HOUS   | 172         | X           | X          |
| Natural Heritage Preservation                           | HERITAGE       | 213         | X           | X          |
| New Advanced Strategic Aircraft                         | ADV STR AIR    | 236         |             | X          |
| New California Motion Picture and Television Production | NEW MOVTVPRD   | 237         | X           | X          |
| New Donated Fresh Fruits or Vegetables credit           | NEW FRUITVEG   | 238         | X           | X          |
| New Employment                                          | NEW EMPLMNT    | 234         | X           | X          |
| Nonrefundable Renter's                                  | NONE           | NONE        | X           |            |
| Other State Tax                                         | OTHER STATE    | 187         | X           |            |
| Prior Year Alternative Minimum Tax                      | PRIOR YR AMT   | 188         | X           | X          |
| Prison Inmate Labor                                     | INMATE LABOR   | 162         | X           | X          |
| Research                                                | RESEARCH       | 183         | X           | X          |
| Senior Head of Household                                | SR HOH         | 163         | X           |            |
| Young Child Tax Credit                                  | YCTC           | NONE        | X           |            |

See "Repealed Credits with Carryover Provisions" list.

**ALL FRANCHISE TAX BOARD TAX FORMS****Repealed Credits with Carryover Provisions**

Include this list in your user manual. \*PIT = Personal Income Tax \*CT = Corporation Tax

| <b>Credit Name</b>                                        | <b>Acronym</b> | <b>Code</b> | <b>PIT*</b> | <b>CT*</b> |
|-----------------------------------------------------------|----------------|-------------|-------------|------------|
| Agricultural Products                                     | AGRI PRODUCT   | 175         | X           | X          |
| California Motion Picture and Television Production       | MOVIETVPROD    | 223         | X           | X          |
| Commercial Solar Electric System                          | COMSLR EL CO   | 196         | X           | X          |
| Commercial Solar Energy                                   | COM SLR NRG    | 181         | X           | X          |
| Community Development Financial Institutions Investments  | CDFI INVEST    | 209         | X           | X          |
| Contribution of Computer Software                         | CTB COMPSOFT   | 202         |             | X          |
| Donated Fresh Fruits or Vegetables                        | DONATE FRESH   | 224         | X           | X          |
| Employee Ridesharing:                                     |                |             |             |            |
| Employee Vanpool Program                                  | R/S EMPLR VN   | 194         | X           |            |
| Employer Child Care Contribution                          | CHLDCARE CTB   | 190         | X           | X          |
| Employer Child Care Program                               | CHLDCARE PRG   | 189         | X           | X          |
| Employer Ridesharing:                                     |                |             |             |            |
| Large Employer                                            | R/S LG EMPLR   | 191         | X           | X          |
| Small Employer                                            | R/S SM EMPLR   | 192         | X           | X          |
| Transit Passes                                            | R/S TRANSIT    | 193         | X           | X          |
| Energy Conservation                                       | NRG CSRV CO    | 182         | X           | X          |
| Enterprise Zone Hiring & Sales or Use Tax                 | EZ HIRE/USE    | 176         | X           | X          |
| Environmental Tax                                         | ENVRMNTL TAX   | 218         | X           | X          |
| Farmworker Housing:                                       |                |             |             |            |
| New Construction/Rehabilitation                           | F/W HS CONST   | 207         | X           | X          |
| Local Agency Military Base Recovery Area Sales or Use Tax | LAMBRA HR/US   | 198         | X           | X          |
| Low-Emission Vehicles                                     | LOW-EMS VHCL   | 160         | X           | X          |
| Manufacturing Enhancement Area (MEA) Hiring               | MEA HIRE       | 211         | X           | X          |
| New Jobs                                                  | NEW JOBS       | 220         | X           | X          |
| Orphan Drug                                               | ORPHN DRG CO   | 185         | X           | X          |
| Political Contributions                                   | POLTCL CTB     | 184         | X           |            |
| Recycling Equipment                                       | RCYCL EQUIP    | 174         | X           | X          |
| Residential Rental & Farm Sales                           | RES RNT/FARM   | 186         | X           |            |
| Rice Straw                                                | RICE STRAW     | 206         | X           | X          |
| Ridesharing                                               | R/S CO         | 171         | X           | X          |
| Salmon & Steelhead Trout Habitat Restoration              | SALMON/TROUT   | 200         | X           | X          |
| Solar Energy                                              | SLR NRG CO     | 180         | X           | X          |
| Solar Pump                                                | SLR PUMP CO    | 179         | X           | X          |
| Targeted Tax Area Hiring                                  | TTA HIRE/USE   | 210         | X           | X          |
| Targeted Tax Area Sales or Use Tax                        | TTA HIRE/USE   | 210         | X           | X          |
| Technological Property Contributions                      | TECHPROP CTB   | 201         |             | X          |
| Water Conservation                                        | WATRCSRV CO    | 178         | X           |            |
| Young Infant                                              | YNG INFNT CO   | 161         | X           |            |



# SUBSTITUTE TAX FORMS

## Monetary Amounts

FTB prefers vendor forms to be designed exactly like the official forms. If FTB forms are using hard coded zeroes, or penny lines, please do so as well. To avoid any processing errors the decimals and cents need to be away from the data and must be dollars only with no decimals or other punctuation, including present keying symbols. If the vendor is unable to program their software to match the official form, be sure to indicate this fact in every cover letter that accompanies each substitute forms review package.

All monetary amounts entered on the form must follow a consistent format. We strongly urge software companies to round all figures to whole dollar amounts. This follows the official tax return instructions.

Where most of FTB tax forms' monetary amounts are whole dollar amounts, there are a few exceptions to the rule. For Forms 589, 592, 592B, 592F, 592-PTE, and 593, the monetary amounts have dollars and cents requirements.

Unless a specific line instruction requires a zero (-0-), leave the line blank when there is no entry. **Do not** print the word "**NONE**."

## Negative Amounts

When printing negative monetary amounts, CTPs must use the following format:

-549

CTPs that design substitute forms for customers to complete by hand **must** submit those forms to the FTB for review and approval before releasing them for use by their customers.

## Layout

The layout of any substitute tax form must follow the official form layout. This includes the title, space for the taxpayer name(s) and identification number(s), tax year, captions, line numbers, and line descriptions. See "**Submitting Forms to the FTB for Approval**" for more information.

Each tax form has a unique document ID string (see DOC ID LIST for the correct '**Doc ID Number**' to use). If a company wants to combine any forms, they must notify the FTB first.

Software companies may include an explanation next to entries shown on a substitute form or use a supporting statement to explain an entry. If using a supporting statement, it must refer to the entry on the substitute form it supports. In turn, the entry on the substitute form must refer to the supporting statement.

Software companies may modify substitute tax forms that do not require FTB approval, to make them suitable for computer preparation; however, the form must include the bottom line registration marks and document ID string in the bottom margin. **Do not** make changes that would impair the FTB's ability to process, review, or store the forms. Call your assigned account agent, or send email to [substituteforms@ftb.ca.gov](mailto:substituteforms@ftb.ca.gov) with questions about a proposed design change.

Tax software programs may use copies of federal tax forms in place of separate California forms. However, the software must reconcile any California differences. Get FTB Pub. 1006, California Tax Forms and Related Federal Forms, for more information. (This publication is updated annually) Go to [ftb.ca.gov](http://ftb.ca.gov).

## Keying Symbols

Keying symbols are codes that the FTB's key data operators use to identify quickly the correct information they need to data capture from a taxpayer's tax return.

**Note:** When keying symbols are present, **DO NOT** use decimal points.

Keying symbols on substitute forms must **exactly duplicate** the keying symbols on official forms. The FTB will not approve substitute or scannable forms if the keying symbols are not exact. For a list of forms that contain keying symbols see "**Forms That Require the FTB Approval**". See an example of the keying symbol's shape and size in the graphic that follows.



The actual symbols and their placement may change from year to year. Example of the keying symbols:

|                                                    |                          |                          |            |                          |           |       |                      |                      |                      |
|----------------------------------------------------|--------------------------|--------------------------|------------|--------------------------|-----------|-------|----------------------|----------------------|----------------------|
| 00                                                 | ●                        | <input type="checkbox"/> | FTB 3803   | .....                    | ●         | 31    | <input type="text"/> | <input type="text"/> | .00                  |
| 1e 11. If your federal AGI is more than \$194,504, |                          |                          |            |                          | ●         | 32    | <input type="text"/> | <input type="text"/> | .00                  |
| o, enter -0-.....                                  |                          |                          |            |                          | ●         | 33    | <input type="text"/> | <input type="text"/> | .00                  |
| ●                                                  | <input type="checkbox"/> | Schedule G-1             | ●          | <input type="checkbox"/> | FTB 5870A | ..... | ●                    | 34                   | <input type="text"/> |
|                                                    |                          |                          |            |                          |           | 35    | <input type="text"/> | <input type="text"/> | .00                  |
| penses Credit. See instructions                    |                          |                          |            |                          | ●         | 40    | <input type="text"/> | <input type="text"/> | .00                  |
| <input type="text"/> code                          | ●                        | <input type="text"/>     | and amount | .....                    | ●         | 43    | <input type="text"/> | <input type="text"/> | .00                  |
| <input type="text"/> code                          | ●                        | <input type="text"/>     | and amount | .....                    | ●         | 44    | <input type="text"/> | <input type="text"/> | .00                  |
| ons. Attach Schedule P (540).                      |                          |                          |            |                          | ●         | 45    | <input type="text"/> | <input type="text"/> | .00                  |

## SUBSTITUTE TAX FORMS

### Source Codes

Use source code “4” in the document ID string on all substitute forms. (Use source code “6” in the document ID string on all scannable forms.)

### Final Forms on the FTB Website

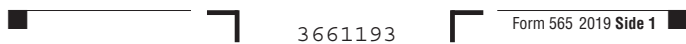
The FTB will post final proofs of tax forms to two different areas:

- **The State Exchange System (SES)** (August through mid-December each year)
- **The FTB public access forms locator web page** (beginning mid-December each year)

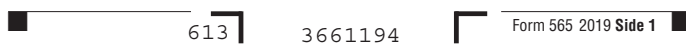
When companies download and print tax forms from the public access forms locator web page, the forms will contain source code “3.” It is the company’s responsibility to change the source code from “3” to “4” at the time the company adds its three-digit CTP ID. The following example contains all of the components that make up the document ID string for Form 565, Side 1. **The “613” is a fictitious CTP ID.**

#### For example:

Form 565, Side 1, on [ftb.ca.gov](http://ftb.ca.gov) will have this document ID:



Form 565, Side 1, in a tax software product **must** include the CTP ID (as shown, 613) with this document ID:



### Shading Requirements

The FTB shades specific areas on some California tax forms. Substitute forms must include shading in the same areas shown on official forms. **The FTB will not approve substitute forms that do not include shading.**

### How to Gain Additional Room on a Form

CTPs may limit captions and line descriptions from the official form to one print line on their substitute form. To do this, use abbreviations and contractions and omit articles and prepositions. Retain key words that make identification of the caption or line description clear. If you need assistance in this area, contact your assigned account agent, or send an email to [substituteforms@ftb.ca.gov](mailto:substituteforms@ftb.ca.gov).

### Guidelines for Printing Taxpayer Entity Information for Substitute Forms 100, 100S, 100W, 100X, 565, and 568 and Schedules K-1 (100S), K-1 (565), and K-1 (568)

Use the substitute form specifications to program the entity data (taxpayer’s name and address area, including codes to program in the “RP” box) for substitute Forms 100, 100S, 100W, 100X, 565, and 568 and Schedules K-1 (100S), K-1 (565), and K-1 (568). The FTB will not approve the substitute version of these forms without an entity area example.

Use the following:

- “Business Entity Entry Instructions”
- BE scannable payment form approval checklist.
- See “Substitute Forms 100, 100S, 100W, and 100X Entity Entry Record Layout”
- See “Substitute Forms 565 and 568 Entity Entry Record Layout”
- See “Substitute Schedule K-1 (100S) Entity Entry Area Record Layout”
- See “Substitute Schedule K-1 (565 and 568) Entity Entry Area Record Layout”
- Anchor Marks must be on each side on Forms 100, 100S, 100W, 100X, 565, and 568 and Schedules K-1 (100S), K-1 (565), and K-1 (568)

### Guidelines for Developing Substitute Schedules K-1 (565 and 568)

All companies (i.e., tax software developers, professional tax preparers, transfer agents, and others) are required to complete and return a Letter of Intent (LOI) to develop substitute Schedules K-1 (565 and 568). All companies must conform annually to the provisions of Senate Bill 1724 signed into law on September 30, 2000.

# ABSOLUTE POSITIONING TAX FORMS

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## Introduction

Absolute Positioning is the computer-prepared format of Forms, 540, 540 2EZ, 540NR, and Schedule W-2 California Income Tax Returns and schedules.

For tax year 2019, it is mandatory for CTPs who are developing Form 540, 540 2EZ, and Form 540NR and Schedule W-2 to use the Absolute Positioning format.

Absolute positions are used when any type of data field must be placed in an exact row/column position on the 10 characters per inch by 6 rows per inch grid.

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## Guidelines for Preparing Absolute Positioning Forms

These guidelines are subject to change due to legislative changes, equipment innovations, and/or procedural improvements.

Taxpayer's Last Name and Social Security Number (SSN or ITIN).

For absolute positioning forms and schedules, print primary taxpayer's last name and SSN or ITIN in top margin on sides 2, and after.

## Monetary Amounts

Monetary amounts in the conventional area of the Absolute Positioning forms and schedules must be dollars only with no decimal points or other punctuation.

We strongly urge software companies to round all figures to whole dollar amounts in the conventional area. This follows the official return instructions.

Companies may program their software to print a "15 position" dollar amount in the conventional area of the Absolute Positioning forms and schedules.

Unless a specific line instruction requires a zero (- 0- ), leave the conventional line blank when there is no entry. Do not print the word "NONE" in the conventional area of the Absolute Positioning forms and schedules.

## Negative Amounts

Program negative monetary amounts to print in the conventional area as shown below. Do not use brackets in the conventional area.

**Example:** -549

## Layout

See the specifications for **Absolute Positioning 540, 540 2EZ, Form 540NR, and Schedule W-2.**

## Keying Symbols

The conventional area of Absolute Positioning Form 540NR must include the current year's keying symbols.

## Paper Filing Survey Code

One character numeric field in footer, under the right "L" bracket, print line 63, print position 53.

## Font

Use Courier, 12-point font for taxpayer entity information, (alpha characters must print in upper case), the conventional area, and the Doc ID, and CTP ID on print line 63.

## Printing

All printing must be:

- Laser (inkjet and desk jet are acceptable).
- Courier (12-point), standard OCR-A font, or "standard print" font. Do not use bold font (Print all alpha characters in upper case).
- Original printed output (no corrections). If corrections are necessary, reprint entire tax return (All Sides) to ensure changes made are accurately printed on the tax return.
- On one side of the paper (Do not duplex print i.e., do not duplex print Absolute Positioning Forms, Side 1 and Side 2 back-to-back). Although it is preferred that all sides print on separate sheets of paper, it is acceptable to duplex print only Sides after page 1. Page 1 should be on a separate sheet back-to-back.
- 6 lines per inch.
- Upper case for alpha characters.

---

## Document ID String

The document ID string is required on the absolute positioning forms and schedules. See "**Bottom Margin Registration Marks, Anchor Marks, Document ID, and CTP ID**" and "**Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement**" for more information.

## ABSOLUTE POSITIONING TAX FORMS

### Guidelines for Printing Taxpayer Entity Information for the Absolute Positioning Forms

Use the following guidelines to print entity data (taxpayer's name and address area) on the Absolute Positioning Forms and Schedules. The FTB will not approve forms that fail to follow these guidelines.

#### Taxpayer Entity Information Examples:

111-11-1111 LEE 19 PBA 123456

SARAH E LEE

1234 STATE ST

CROWN CA 12345

111-11-1111 TAXP 222-22-2222 19

JORDAN A TAXPAYER JR

KAITLYNN G TAXPAYER

12345 ½ SHORT ST

ANYPLACE CA 12345

06-13-1948 02-04-1957

111-11-1111 TEXA 19

AUSTIN M TEXAN

HOMESTYLE NURSING HOME

1234 BEAUTIFUL DR 21

WELCOME CA 54321

111-11-1111 BEEH 222-22-2222 19

MICKEY J BEEHAPPY

LYNN S BEEHAPPY

9876 LONGNAME WY STE 141 PMB 12

WALLACE CA 12345-6789

111-11-1111 SMIT 222-22-2222 19

ROBERT J SMITH 03-12-2018

KIMBERLY SMITH

3452 BUSY DR UN 5

BORDERTOWN CA 12345

111-11-1111 MISS 19

ELIJAH M MISSION

PO BOX 888

APO AE 09876

111-11-1111 JACK 222-22-2222 19

CHRIS A JACKSON PAT G JACKSON

9876 LONG NAME WAY LONDON

UK NOTTING HILL W11 2BQ

If there is no spouse/RDP name, leave the line blank. If there is no additional address or executor/guardian name, leave the line blank.

To minimize instances where a user may hear from a client about processing problems, your manual or other product reading material should include:

- “PIT Entity Entry Instructions”
- “Mailing and Assembly Instructions for the absolute positioning forms

#### PIT Entity Entry Instructions

- Alpha characters **must** be in upper case, Courier, 12-point font.
- Other than the hyphen (-) and slash (/), use no punctuation or symbols in the Street Address field.

See *Taxpayer Entity Information Examples*: JORDAN A TAXPAYER JR and AUSTIN M TEXAN.

- **Do not** use commas or periods to separate address information.

- Monetary amounts. See “**Monetary Amounts**” for specific details on how to enter monetary amounts in the conventional area.
- **Do not** use spaces or punctuation in the Name Control (first four letters of the taxpayer's last name) field.
- Use the Suffix field to enter generational name suffixes, such as “SR,” “JR,” “III,” “IV.” Use Roman numerals (alpha characters) for numeric suffixes.
- **Do not** include titles or ranks such as DR, MD, ENSIGN, SGT, etc.
- **Do not** use a space, punctuation, or symbols in name field(s).

#### Examples:

First Name: JoAnne Enter: JOANNE

Last Name: Von Wodtke Enter: VONWODTKE

- Last Name: Lee-Smith Enter: LEESMITH
- The taxpayer and spouse/RDP SSN must be 11 digits (includes “-”). Enter “000-00- 0000” in the SSN field if an individual has applied for or does not have an SSN. See next bullet.
- Individual Taxpayer Identification Number (ITIN): If a taxpayer has an “ITIN,” it should be entered in the SSN field.
- Enter Principal Business Activity (PBA) code, if applicable. **Do not** hardcode “PBA.” “PBA” must print only with the code number (6-digit numeric). Otherwise, leave this field blank.

See *Taxpayer Entity Information Example*:

SARAH E. LEE.

- Enter deceased date of death for taxpayer or spouse/RDP, if any, in appropriate field. Format is “MM-DD-YYYY.” No punctuation other than the “-.”

See *Taxpayer Entity Information Example*: ROBERT J SMITH.

- Enter last name only of taxpayer and spouse/RDP, if different, in the Prior Name fields (Example: Marriage in the current tax year changes spouse's/RDP's maiden name).

See *Taxpayer Entity Information Example*: JORDAN A. TAXPAYER and KAITLYNN

G. TAXPAYER.

Use standard abbreviations for the suffix of the street name. See “Standard Abbreviations.”

- Do not enter apartment and apartment number/letter in the Street Address field. Enter in the designated “Apartment” and “Apartment Number” fields. These fields are on the same line as the “Street Address” field. Use these abbreviations in the “Apartment” field: APT, BLDG, SP, STE, RM, FL, and UN.
- Enter Private Mailbox (PMB) and PMB number/letter in the “PMB” and “PMB number/letter” fields. These fields are on the same line as the “Street Address” field.
- Do not hardcode “PMB.” “PMB” must print with a “PMB number/letter.” If no “PMB,” leave both fields blank. See *Taxpayer Entity Information Example*: MICKEY J BEEHAPPY and LYNN S BEEHAPPY.



- Additional Information field is a supplemental field used only for: "in-care- of" name and additional address information. Other than slash (/) use no punctuation or symbols in this field. See Taxpayer Entity Information Example: AUSTIN M TEXAN.
- Military "APO" or "FPO" addresses:
- Enter "APO" or "FPO" in the first three positions of the City field.

Do not enter the name of the city for "APO" and "FPO" addresses.

- Enter two-digit state code in the State field:

| <u>City Field</u> | <u>State Code</u> | <u>ZIP Code Range</u> |
|-------------------|-------------------|-----------------------|
| APO               | AA                | 34000-34099           |
| APO               | AE                | 09000-09999           |
| FPO               | AP                | 96200-96699           |

See *Taxpayer Entity Information Example*:

ELIJAH M MISSION.

- In the State field, use the standard two-digit abbreviation for the state or United States possession. See "State or U.S. Possessions."
- If using a foreign address enter the city, foreign country name, foreign province/state/county name, and foreign postal code in the appropriate boxes. Follow the country's practice for entering the province/state/county name and foreign postal code. You may also use the 2 digit Country Abbreviation from the list.

See *Taxpayer Entity Information Example*:

CHRIS A JACKSON and PAT G JACKSON.

- The ZIP Code can be 10 digits (includes hyphen "-").
- Enter date of birth (DOB) for taxpayer and spouse/RDP in appropriate field. Format is "MM-DD-YYYY." No punctuation other than the "-."

See *Taxpayer Entity Information Example*:

JORDAN A. TAXPAYER and KAITLYNN G. TAXPAYER.

- Apply these guidelines, then truncate if the information exceeds the field length.

To help eliminate those instances when the City, State, and ZIP Code are entered into the City field, add an error check at the end of the City field for numeric characters.

### **Mailing and Assembly Instructions for absolute positioning forms**

#### **Preparer Responsibilities**

Preparers should review their clients' tax returns for printer font problems and to ensure all of the following client information prints according to the specifications in this guide:

- Name(s), social security number(s) (or ITIN(s), address, and tax data.
- Direct deposit refund banking information.
- Tax data problems in the conventional area (that could delay processing).

### **Assembly and Mailing Instructions for absolute positioning forms**

- Original tax return. Do not duplex print (Side 1, and Side 2 back-to-back.) Although it is preferred that all sides print on separate sheets of paper, it is acceptable for your customers and clients to duplex print only after Side 1.
- **Do not make corrections on the original tax return without reprinting.** (If something is incorrect, make the correction and **reprint the entire** tax return.)
- Sign the tax return in the space provided. If a joint tax return, spouse's /RDP's signature is required.
- **Attach** Schedule W-2, Wage and Tax Statement, directly behind last side (on top of Schedule CA (540NR), if applicable).
- When required, attach California supporting forms and schedules **behind** Schedule W-2. And, only if required, the supporting federal forms behind the California tax return package.
- **Attach** forms FTB 5805 and FTB 5805F, to the back of the completed California tax return package.
- Leave tax return, forms, and schedules loose. **Do not** staple.
- Using black or blue ink, make check or money order payable to the "Franchise Tax Board" for the full amount. Write the taxpayer's social security number or ITIN, if applicable (Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution).
- Enclose, but do not staple, any payment with the computer-generated absolute positioning forms.
- Mail original tax return (Do not mail a photocopy of the original).

We ask that you help us by encouraging your customers to read and review FTB Pub.1095D, Tax Practitioner Guidelines for Computer-Prepared Returns. We update this publication yearly with details on how practitioners can prepare their clients' returns accurately, using your tax software products.

### **Return Mailing Addresses for Absolute Positioning Forms**

Mail **REFUND or NO AMOUNT DUE** tax returns to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0001

Mail **BALANCE DUE** tax returns to:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0001



## ABSOLUTE POSITIONING TAX FORMS

### Absolute Positioning Form Approval Checklist

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#### Entity Data Placement

To get entity data placement approval, submit tax returns that:

- ☐ Have all fields in the correct location (see “**Absolute Positioning Form Specifications**” beginning).
- ☐ Follow “PIT Entity Entry Instructions.”
- ☐ Print an example of “Attach Federal Return.”
- ☐ Print an example of “Do Not Attach Federal Return.”
- ☐ Print an example entering taxpayer’s Suffix (4 characters).
- ☐ Print an example entering spouse’s Suffix (4 characters).
- ☐ Print an example with the Additional Information field.
- ☐ Print an example with the Executor/Guardian field.
- ☐ Print an example with Private Mailbox (PMB) and number/letter. Left align number (**Do not hardcode “PMB”**).
- ☐ Print an example **without** a PMB and number/letter.
- ☐ Print an example with Foreign Address using the two-digit county abbreviation. (Leave State and ZIP Code blank.)
- ☐ Print an example with Principal Business Activity (PBA) Code. **Left align**. If less than 6 characters, do not populate with “0.” (**Do not hardcode “PBA.”**)
- ☐ Print an example with taxpayer Date of Birth (DOB) and spouse/RDP DOB (Use format: “MM-DD-YYYY”).
- ☐ Print an example **without** taxpayer and/or spouse/RDP DOB.
- ☐ Print an example with Prior Name field taxpayer and/or spouse/RDP last name only (Your choice).
- ☐ Print an example **without** taxpayer and/or spouse/RDP Prior Name.
- ☐ Print an example with both “Taxpayer Deceased Date” code “D” AND “Spouse/RDP Deceased Date” code “C” in the ARRP “RP” area.
- ☐ Print an example with “Taxpayer Side 1, Deceased Date” code “D” OR “Spouse/RDP Deceased Date” code “C” in the ARRP “RP” area.
- ☐ Print an example **without** “Taxpayer Deceased Date” code “D” AND “Spouse/RDP Deceased Date” code “C” in the ARRP “RP”.
- ☐ Print an example with both Disaster code “9,” Outside the USA code “O,” AND Military code “U” in the ARRP “RP” area.
- ☐ Print an example with Disaster code “9,” Outside the USA code “O,” OR Military code “U” in the ARRP “RP” area.
- ☐ Print an example **without** Disaster code “9,” Outside the USA code “O,” AND Military code “U” in the ARRP “RP” area.
- ☐ Print an example with IRC 965 code “E” in the ARRP “RP” area.
- ☐ Print an example without IRC 965 code “E” in the ARRP “RP” area.
- ☐ Have a fiscal year filer.\*
- ☐ Have a calendar year filer.
- ☐ Have an original return with Amended as “blank”.
- ☐ Have an amended return with Amended as “1”.

#### Conventional Form

- ☐ Print a “X” for the check box 5805 (**5805 attached**).
- ☐ Print a “X” for the check box 5805F (**5805F attached**).
- ☐ Print an example of tax preparer ID Number (PTIN). **Mandatory**, professional products only.
- ☐ Print an example of tax preparer ID Number (FEIN). **Mandatory**, professional products only.
- ☐ Print an example of the tax preparer ID Number (FEIN). **Mandatory**, professional products only.
- ☐ Print an example of taxpayer email address and phone number.
- ☐ Print an example of one dependent that includes “Dependent 1 First Name,” “Dependent 1 Last Name,” “Dependent 1 Relationship,” and “Dependent SSN” (Side 1, print lines 52, 54, 56 and 58). and include “SEE ATTACHED” (Side 1, print line 58).
- ☐ Print an example **without** dependents.
- ☐ Print an example of one Direct Deposit of Refund (DDR) “ includes: Label (DDR1) and Routing number, Account number, and Account type”.
- ☐ Print an example of two DDRs including label (DDR1 and DDR 2) and routing numbers, account number, and account type – populate.
- ☐ Print an example of DDR Account Number, with less than 17 characters. Right align number.
- ☐ Print an example **without** DDR.
- ☐ Hard coded Zeroes - If forms and schedules have hard coded zeroes, DO NOT allow your software to print zeroes in the fields affected.
- ☐ Print Taxpayer’s Last Name and SSN (or ITIN, if applicable) on and after in top margin.
- ☐ Follow “**Guidelines for Preparing Absolute Positioning Forms**”.

\* If your software does not support the specific fields on this list, please be sure to indicate that information in your company's review package cover letter

**Line Geometry – Follow “Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement”**

- ☐ Bottom registration mark (1-point rule) line at horizontal position (print positions 6-28; 58-80 at print line 62).
- ☐ Bottom registration mark (2-point rule) line at horizontal position (print positions 31-35 and 51-55) and vertical positions 35/36 and 50/51 at print line 62; end at print line 63.

**Anchor Marks**

- ☐ Print three anchor marks on each side. Solid, black square that is 3/16 of an inch square.
- ☐ Allow 1/4 of an inch of white space around the anchor marks (**Exception:** Registration marks on print line 62 can touch the bottom anchor marks).
- ☐ Top anchor mark on print line 4, at print positions 59-60.
- ☐ Bottom left anchor mark on print line 63, at print positions 6-7.
- ☐ Bottom right anchor mark on print line 63, at print positions 79-80.

**CTP ID**

- ☐ Print 3-digit CTP ID (Courier 12-point font) in print positions 32, 33, and 34 on print line 63.

**Document ID String**

- ☐ Doc. ID (Courier 12-point font) is 7-digits in and must print in positions 40 through 46 on print line 63 (Must have four blank spaces before and after string).
- ☐ Doc. ID is correct (i.e., contains correct assigned form number, side/page number, tax year, and source code).

**Paper Filing Survey Code**

- ☐ A menu of codes will be located in the bottom right “L” bracket of approximately six reasons will be available to the taxpayers to choose. The selected reason code will print on the tax return, one character numeric field in footer, under the right “L” bracket, print line 63, print position 53.

**Keying Symbols and Source Code**

- ☐ Follow “**Guidelines for Preparing Absolute Positioning Forms.**”

## Guidelines for Business Entity (BE) Scannable Payment Forms/Vouchers

### Business Entity Entry Instructions

- All taxpayer data must print in Courier 12-point font, not bold.
- Alpha characters **must** be in upper case.
- Entity ID Number field must be one of the following:
  - **Forms 100-ES, FTB 3539, and FTB 3586**
    - Corporation number - Numeric, 7 digits, no preceding alpha character or dashes, spaces, or punctuation; includes leading zeros (e.g., "1234567" or "0000000").
    - SOS File Number - If an LLC elects to be taxed as a corporation, enter SOS number. Numeric, 12 digits. If less than 12 digits, proceed with zeros. If not available, zero fill (e.g., "000000000000").
  - **Forms FTB 3538 and 3587**
    - FEIN - Numeric, 10 digits, includes hyphen (-) (e.g., "12-3456789" or "00-0000000").
  - **Forms FTB 3522, 3536, 3537 and 3588**
    - SOS File Number - Numeric, 12 digits. If less than 12 digits, proceed with zeros. If not available, zero fill (e.g., "000000000000").
  - When the entity has applied for or does not have an Entity ID Number, enter the appropriate number of zeros in the Entity ID Number field. When entering zeros for the FEIN, include the hyphen (i.e., "00-0000000").
- Entity Name Control field must contain the first 4 characters of the corporation, exempt organization, partnership, or LLC name **with these exceptions**:
  - Spell out ampersand (&) as "AND" if (&) is contained in the first 4 characters of the Entity's name (See Business Entity Information Example 1).
  - **Do not** space or use symbols or any punctuation, including hyphens (-) and slashes (/) (See Business Entity Information Example 2).
  - **Do not** use "The" when it is the first word in the Entity's name (See Business Entity Information Example 4).
- Enter Form Type Indicator as:
  - Forms 100, 100S, and 100W = 1
  - Form 109 = 2
  - Form 199 = 3
  - If more than one form, or no form indicated = 0

**Note:** Refer to the specifications for each business entity form to confirm the applicable Form Type Indicator to program for that form.
- Entity Tax Year Beginning and Ending
  - To help eliminate those instances when a user enters a taxable year ending (TYE) date that is earlier than the taxable year beginning (TYB) date, add an error check that allows user to re-enter the correct TYE.
- Enter Business Entity Name – Use business name, as is:
  - The corporation, partnership, or LLC name may contain embedded spaces, hyphens (-), slashes (/), and ampersands (&) (See Business Entity Information Examples 1, 2, and 3).
  - **Do not** use any other symbols or punctuation in the Business Entity Name field.
- Address Data:
  - Other than the hyphen (-) and slash (/), use no punctuation or symbols in the Street Address field.
  - **Do not** use commas or periods to separate address information.
  - Use standard abbreviations for the suffix of the street name. See "**Standard Abbreviations.**"
  - **Do not** enter suite and suite number/letter in the Street Address field. Enter in the designated "Suite" and "Suite Number" fields. These fields are on the same line as the "Street Address" field. **Note:** Use these abbreviations in the "Suite" field: STE, RM, FL, BLDG, and UN.
  - Enter Private Mailbox (PMB) and PMB number/letter in the "PMB" and "PMB number/letter" fields. These fields are on the same line as the "Street Address" field. **Do not** hardcode "PMB." "PMB" must print **only** when a user enters a "PMB number/letter." If no "PMB," leave both fields blank.
  - Use the Additional Information field for "Doing Business As" (DBA), "Owner/Representative/Attention" name, and other supplemental address information **only**. Other than the slash (/), use no punctuation or symbols in this field.
  - Military "APO" or "FPO" addresses:
    - Enter "APO" or "FPO" in the first three positions of the City field.
    - **Do not** enter the name of the city for "APO" and "FPO" addresses. Enter the two-character alpha state code in the State field:

| City field | State Code | ZIP Code Range |
|------------|------------|----------------|
| APO        | AA         | 34000-34099    |
| APO        | AE         | 09000-09999    |
| FPO        | AP         | 96200-96699    |
  - In the State field, use the standard two-character alpha abbreviation for the state or United States possession. See "**State or U.S. Possessions.**"
  - The ZIP Code can be 10 digits (includes hyphen "-").
  - If using a foreign address enter the city, foreign country name, foreign province/state/county name, and foreign postal code in the appropriate boxes. Follow the country's practice for entering the province/state/county name and foreign postal code. You may also use the 2-digit Country Abbreviation

(See *Business Entity Information Example 5*).

**Note:** Do not combine a United States address together with a foreign address.

- Apply these guidelines, then truncate if the information exceeds the field length.

characters.

**Note:** To help eliminate those instances when the City, State, and ZIP Code are entered into the City field, add an error check at the end of the City field for numeric

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**Business Entity Information Examples:**

**Example 1 Corporation:**

|                                         |            |            |              |    |      |   |
|-----------------------------------------|------------|------------|--------------|----|------|---|
| 0000823                                 | LPAN       | 44-1234567 | 200412345678 | 19 | FORM | 1 |
| TYB                                     | 01-01-2019 | TYE        | 12-31-2019   |    |      |   |
| LP & T CONSULTING SERVICES INCORPORATED |            |            |              |    |      |   |
| B GANGLER                               |            |            |              |    |      |   |
| 9646 BUTTERFIELD WY                     |            |            |              |    |      |   |
| RANCHO CORDOVA CA 95670-3720            |            |            |              |    |      |   |
| (123) 456-7890                          |            |            |              |    |      |   |

**Example 2 Partnership:**

|                        |            |              |                |    |      |   |
|------------------------|------------|--------------|----------------|----|------|---|
| 99-7654321             | LZ         | 199971234567 | (123) 456-7890 | 19 | FORM | 0 |
| TYB                    | 01-01-2019 | TYE          | 12-31-2019     |    |      |   |
| L - Z                  |            |              |                |    |      |   |
| 5800 SANTA ANITA AV    |            |              |                |    |      |   |
| EL MONTE CA 92102-1230 |            |              |                |    |      |   |
| STE 2                  |            |              |                |    |      |   |

**Example 3 LLC:**

|                  |            |            |                |    |      |   |
|------------------|------------|------------|----------------|----|------|---|
| 200387654321     | 2019       | 95-8654321 | (123) 456-7890 | 19 | FORM | 0 |
| TYB              | 00-00-0000 | TYE        | 00-00-0000     |    |      |   |
| GRIMES LLC       |            |            |                |    |      |   |
| 4900 W CAMBRIDGE |            |            |                |    |      |   |
| ATLANTA GA 30303 |            |            |                |    |      |   |

**Example 4 Exempt Organization:**

|                     |            |            |              |    |      |   |
|---------------------|------------|------------|--------------|----|------|---|
| 7777888             | LTPL       | 99-7777777 | 200412345678 | 19 | FORM | 0 |
| TYB                 | 01-01-2019 | TYE        | 12-31-2019   |    |      |   |
| THE LTP LLC         |            |            |              |    |      |   |
| C VEGA              |            |            |              |    |      |   |
| 4545 BUTTERFLY LN   |            |            |              |    |      |   |
| SACRAMENTO CA 95823 |            |            |              |    |      |   |
| PMB 16              |            |            |              |    |      |   |
| (123) 456-7890      |            |            |              |    |      |   |

**Example 5 Foreign Address Corporation:**

|                           |            |            |              |    |      |   |
|---------------------------|------------|------------|--------------|----|------|---|
| 7779311                   | ALLE       | 98-7654321 | 199912345678 | 19 | FORM | 0 |
| TYB                       | 01-01-2019 | TYE        | 12-31-2019   |    |      |   |
| ALL ENGLAND ENTERTAINMENT |            |            |              |    |      |   |
| 1963 ABBEY LANE           |            |            |              |    |      |   |
| LONDON                    |            |            |              |    |      |   |
| UK                        |            |            |              |    |      |   |
| NOTTING HILL W11 2BQ      |            |            |              |    |      |   |
| (123) 987-6541            |            |            |              |    |      |   |

## GUIDELINES FOR BUSINESS ENTITY (BE) SCANNABLE PAYMENT FORMS

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### Submitting BE Scannable Payment Forms 100-ES, FTB 3522, 3536, 3537, 3538, 3539, 3586, 3587, and 3588 Approval Checklist

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All taxpayer data (print lines 51-59) and CTP ID and Document ID (print line 63) are in Courier 12-point font, not bold.

#### Entity Data Placement

To get entity data placement approval, submit vouchers that:

- ☐ Have all fields in the correct location.
- ☐ Follow **“Business Entity Entry Instructions”** for BE scannable vouchers.
- ☐ Entity ID Number:
  - ☐ Give an example of corporation number (Forms 100-ES, FTB 3539, and FTB 3586). A corporation number is seven digits (e.g., “1234567” or “0000000”).
  - ☐ Give an example of FEIN (Forms FTB 3538 and FTB 3588). A FEIN is 10 digits including the hyphen (e.g., “12-3456789” or “00-0000000”).
  - ☐ Give an example of SOS file number, **MUST** be 12 digits. If less than 12 digits proceed with zeros. **IF** not available, zero fill. (e.g., “000000000000”). Forms 100-ES, FTB 3522, FTB 3536, FTB 3537, FTB 3539, FTB 3586, and FTB 3587 (e.g., “200412345678”).
- ☐ Print an example with the Additional Information field.
- ☐ Print an example with Foreign Address using the two-digit county abbreviation. (Leave State and ZIP Code blank).
- ☐ Give an example of Form Type Indicator (i.e., “0,” “1,” “2,” or “3”). (Refer to the specifications for each form to verify the applicable Form Type Indicator to program.)
- ☐ Give an example of a fiscal year filer [Taxable Year Beginning (TYB) and Taxable Year Ending (TYE)]<sup>1</sup> (e.g., “TYB 02-01-2019” “TYE 01-31-2020”).
- ☐ Give an example of calendar year filer [Taxable Year Beginning (TYB) and Taxable Year Ending (TYE)] (e.g., “TYB 01-01-2019” “TYE 12-31-2019”).
- ☐ Print an example with Private Mailbox (PMB) and letter/number. Left align the number/letter if less than 6 characters. **Do not hardcode “PMB.”**
- ☐ Print an example without Private Mailbox (PMB) and letter/number.

#### Line Geometry

- ☐ Bold line at print line 49, prints at position 6 through position 80.
- ☐ Bottom registration mark .25-line weight rule at print line 62, prints at position 6 through position 28 and at position 58 through position 80.<sup>2</sup>
- ☐ Bottom registration mark 2-point rule at print line 62, prints at position 31 through position 35 and at position 51 through position 55.
- ☐ Bottom registration mark 2-point vertical rule at print line 62, end at print line 63 at print position 35 (between 35/36) and position 50 (between 50/51).

#### Anchor Marks

Print three anchor marks on each page.

- ☐ Solid, black square that is 3/16 of an inch square.
- ☐ Allow 1/4 of an inch of white space around the anchor marks (Exception: Registration marks on print line 62 can touch the bottom anchor marks).
- ☐ Top anchor mark on print line 4, at print positions 59-60.
- ☐ Bottom left anchor mark on print line 63, at print positions 6-7.
- ☐ Bottom right anchor mark on print line 63, at print positions 79-80.

#### CTP ID

- ☐ CTP ID prints in print positions 32, 33, and 34 on print line 63.

#### Document ID String

- ☐ Document ID (Courier 12-point font) is 7-digits and prints in print positions 40 through 46 on print line 63 (must have four blank spaces before and after the Document ID).
- ☐ Document ID is correct (i.e., contains correct assigned form number, side/page number, tax year, and source code).

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<sup>1</sup> If your software does not support fiscal year filers, indicate this in your software company's review package cover letter.

<sup>2</sup> If your software company cannot support the .25-line weight rule, use a 1-point rule. Indicate the use of the 1-point rule in your software company's review package cover letter.