2019

Publication 1098

PART II

Annual Requirements and Specifications for the Development of 2D Barcode

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What's New

The following forms will become obsolete starting 2019 and will be transitioning to Absolute Positioning:

- Form 540,California Resident Income Tax Return
- Form 540 2EZ, California Resident Income Tax Return
- Schedule W-2, Wage and Tax Statement

For more information about absolute positioning, please refer to Pub. 1098, Part I.

Introduction

Pub. 1098, Part II, Annual Requirements and Specifications for the Development of 2D Barcode, is designed for the preparation of 2 dimensional (2D) barcode enabled forms. It is not a substitute for Pub. 1098, Part I, Annual Requirements and Specifications for the Development and Use of Substitutes, Scannable, and Reproduced Tax Forms. The 2D barcode specifications are fully compliant with "Tax Forms Processing, 2D Bar Coding Standards, Revision 2010v1, dated October 31, 2010," a standard issued by the Federation of Tax Administration (FTA) and accepted by the National Association of Computerized Tax Preparers (NACTP). The following requirements and specifications are used to create 2D barcodes and outlines the order and type of data expected in the various 2D barcodes.

For 2019, the Franchise Tax Board (FTB) will accept 2D barcodes for the following six forms:

- Form FTB 3514, California Earned Income Tax Credit
- Form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries
- Schedule CA (540),California Adjustments-Residents
- Schedule D (540),California Capital Gain or Loss Adjustment
- Schedule P (540), Alternative Minimum Tax and Credit Limitations
- Schedule X, California Explanation of Amended Return Changes

Computerized Tax Processors (CTPs) must ensure that printed data on the tax forms and encoded data in the 2D barcode are an exact match.

Who Must Get Approval for 2D Barcode Tax Forms

Any company that develops and uses 2D barcode tax forms must get approval from the FTB if it develops:

- 2D barcode tax forms using its own tax software programs.
- Tax software programs to be used with 2D barcode tax forms developed by another company.

The company must get forms approval from the FTB annually, **before** it releases or distributes 2D barcode tax forms 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 2D barcode tax forms. However, they should verify that your 2D barcode 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 2D barcode tax forms.
- Software providers who sell the products of tax software developers who design 2D barcode tax forms.

How Does the 2D Barcode Forms Approval Process Work?

Submit all 2D barcode 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 FILE Message Requirements" , "How Does the Forms Approval Process Work?", "Electronic Forms Review Process"** and **"Submitting Forms to FTB for Approval"** in Part 1 of the Pub 1098 for more information.

Do **not** submit 2D Barcode forms for review until the FTB posts the 2D Barcode Test Specifications on the State Exchange System (SES). Doing so will increase delays in the review process. Before a company submits any 2D barcode form to FTB for approval, we recommend a complete review of Pub. 1098, Parts I and II.

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 2D barcode tax forms. The information and instructions that you provide should clearly inform your customers and clients about:

- The importance of printing a new tax return after making changes. Any information written onto the tax form, but not in the barcode, may not be processed accurately.
- 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.

Preparer Requirements

For those tax returns prepared by someone other than the taxpayer, the identifying fields for preparer name, phone, and PTIN/FEIN are mandatory. The tax professional software must ensure that paid preparer information has been entered prior to printing.

Print Requirements

PrintScaling = None Duplex = Simplex.

There is a setting in the PDF specifications that can be set in each file that will force the document to print without being shrunk. When using PDF files to save and/ or print tax returns, the following PDF Viewer Preferences or properties must be set by the vendor application. Setting the Print Scaling property to none will override the local setting and force the document to print without scaling. Setting the Duplex property to Simplex will override local settings and force the documents to be printed single sided. Simplex printing is a requirement for 2D barcode tax returns. Include this setting in all instructions to the user for printing a tax return.

Submitting 2D Barcode Forms to the FTB for Approval

FTB only approves the appearance of the printed substitute forms and the 2D barcode readability. We do not certify the logic of specific software, or the calculation of formulas entered on any forms. Nor do we approve specific equipment or the process used in producing the substitute and 2D barcode tax forms, but do require that the substitute and 2D barcode tax forms meet the FTB's standards.

For 2D Barcode Test Specifications, please refer to the State Exchange System (SES), **"2D Barcode Test Specifications."**

All forms are required to have a Document ID, CTP ID, and anchor marks. These items must be placed in accordance with FTB's exact positioning requirements for that form (refer to Pub. 1098, Part I). Each form must contain the exact number of tax data fields, taxpayer ID fields, line items, and keying symbols as the official FTB form.

In the event that a 2D barcode is unreadable, the exact positioning will allow software to capture and "read" the data.

The FTB will validate content in the 2D barcode to information printed on the tax form. For example:

On a married/RDP filing joint tax return, if the spouse/ RDP name is reflected on the tax return but not present in the 2D barcode, it will be considered a fatal error and will be rejected.

Submission

We will continue to accept electronic or paper for 2D barcode test package submissions as follows:

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 important**.
3. Sample pages should not be double sided. Do not submit any blank forms.
4. Use the **"2D Barcode Test Specifications"** located on the State Exchange System (SES) for how to complete the test samples.
   - Original sample documents are required.
5. For electronic review process, send forms via SWIFT.
   - Select the "ToFTB" folder
   - Click "Upload"
6. 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

The FTB highly recommends that you use a courier, freight, or UPS service when you submit your forms for paper review. This will help ensure that the Filing Methods 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 the FTB's PO Box address under **"How to Contact the FTB Regarding 2D Barcode Forms."** Choosing to use USPS as method for submitting packages may delay the review of your package.

- Submit two original samples of each test specifications of each form. The samples must be generated from your tax engine and meet the requirements of the test specifications provided using the Publication 1098, Part II Supplemental, "Test Specifications."

In most cases, the FTB will complete the first review of your 2D barcode form(s) within ten business days of receipt.

Resubmission (Second review for approval)

Electronic Resubmmision

When resubmitting a 2D barcode form, be sure to increment the Software Developer Version if there is a change to the 2D barcode programming. See **"Header Fields Definitions"** for more information. 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. Send all associated forms in the package, including the corrected form, via SWIFT within 3 business days.

- Select the "ToFTB" folder
- Click "Upload"

Paper Resubmission

When resubmitting a 2D barcode form, be sure to increment the Software Developer Version if there is a change to the 2D barcode programming. See **"Header Fields Definitions"** for more information. To avoid delays in any second review process, follow these instructions:

1. Make all corrections identified at first review.
2. Include a cover letter with your resubmitted review package, including all associated forms in the 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.
3. 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).
4. You must resubmit 2 hard copies of each test sample for us to review. We highly recommend you send your resubmission by courier, freight, or UPS to the address shown on this page within 3 business days.

In most cases, we will complete the review of your resubmission within three business days of receipt.

Benefits of Following the Guidelines for the Development of 2D Barcode

- The FTB will be able to complete its review and respond quickly (normally 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.

Consequences of Not Following the Guidelines for the Development of 2D Barcode

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 of 2D Barcode,"** 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 on ftb.ca.gov, stating that the software company did not follow the "Guidelines for the Development of 2D Barcode." 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.

How to Contact the FTB Regarding 2D Barcode Forms

For questions about the 2D Barcode Forms or Substitute Forms Program, contact your assigned account agent or send email to **substituteforms@ftb.ca.gov**.

To mail correspondence regarding 2D barcode 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

General 2D Specifications

Encode type	Standard PDF417	The 2D encode type is Standard PDF417.
Error Correction Level	4	The error correction level in the current market-provided DLL is set to level 4.
Pixel shaving	ON	Pixel shaving improves read rates.
Resolution	600 dpi	Dots per inch is 600.
Code word count	Variable	
Encryption	None	
Module-Aspect Ratio	3:1	The Y/X element ratio is 3.
Data Rows	Variable	
Data Columns	24	
X-module Dimension	15 mils Max	The X dimension width is a maximum of 15.0 Mils.
Reserved space	1.15” x 7.43” (h x w)	The height of the barcode will vary according to the amount of information contained in the barcode. The size of the barcode cannot be greater than .95” high x 6.0” wide.
Data Rows	Variable	
Character Count per barcode	1400 Max	
Field Delimiter	Carriage Return	Each field will be separated by a carriage return.
End of File Delimiter	“*EOD*”	
Location of Barcode(s)	In the reserved areas indicated in the Record Layouts, on each form.	Do not print the box around the barcode.
Dollar Amounts	Round all figures to whole dollars, no commas	
Alpha Characters	Upper Case only	
Negative Amounts	Use minus sign only	
Unused Data	No Zero fill	

Header Fields Definitions

Line	Definition	Values
Header Version Number	NACTP standard	Currently set at T1
CTP ID	California CTP identification indicator	Numeric
Tax Year	Calendar Tax Year	2019
Form Type	Each barcode has a 3 to 6 character unique identifier	See **"Barcode Summary"**
Software Developer Version	Increment indicator when changes are made to barcode content only	001. Increment plus 1 for every subsequent barcode change
FTB Specification Version	California barcode specification version	001, FOR FTB USE ONLY. FTB will inform you if a new version is required.

How to Use the Software Developer Version Control

The FTB requires software developers begin with the indicator set at 001. This version is the first submission to The FTB for approval.

For example:

If The FTB disapproves a 2D barcode form due to a programming error in the barcode, then the next submission is version 002. If approved, then version 002 is valid for production. If The FTB disapproves a 2D barcode form due to a formatting issue only (and no changes are made to the barcode programming), then the version number would not change upon resubmission.

According to the Tax Forms Processing 2-D Bar Coding Standards, software developers must inform The FTB of any software version control changes made after the approval issued at testing.

For example:

Your software version 002 is approved during forms testing.

If changes were made to the barcode content in production, then the software version must increment to 003 and you must notify the Substitute Forms Desk of this change to ensure your software version is valid for production.

Notify your assigned account manager of any software version changes or send email to **substituteforms@ftb.ca.gov.**

Barcode Summary

The six 2019 PIT return forms will be encoded in the following eight 2D barcodes.

Barcode	Description	Fields designate in this barcode	Sample Header Fields	Description of Header Fields
1	Form 3514	All fields	T1 613 2019 846	Header Version CTP ID Tax Year Form type
2	Form 5805	All fields	T1 613 2019 767	Header Version CTP ID Tax Year Form type
3	Schedule CA (540) Barcode 1	From Entity “TP first name” to Line 37c “Total”	T1 613 2019 773-01	Header Version CTP ID Tax Year Form type
4	Schedule CA (540) Barcode 2	From Line 1 “Medical and dental expenses” to Line 30 “Larger of California Itemized Deductions or Standard Deduction”	T1 613 2019 773-02	Header Version CTP ID Tax Year Form type
5	Schedule D (540) Barcode 1	From Entity “TP first name” to “Line 1oe “Gain”	T1 613 2019 776-01	Header Version CTP ID Tax Year Form type
6	Schedule D (540) Barcode 2	From Line 1pa “Description of Property” to Line 12b “Capital Gain Addition”	T1 613 2019 776-02	Header Version CTP ID Tax Year Form type
7	Schedule P (540)	All fields	T1 613 2019 797	Header Version CTP ID Tax Year Form type
8	Schedule X	All fields	T1 613 2019 853	Header Version CTP ID Tax Year Form Type

Form FTB 3514 2D Specifications Barcode 1 of 1

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/Comments	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	846	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for every change to the barcode.	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Name	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer's Suffix	A	4		
11		Taxpayer's SSN	N	9		
12	1a	Yes – Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
13	1a	No – Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
14	1b	Yes – Has the Franchise Tax Board (FTB) previously disallowed your California EITC	X	1	Upper X-marked check box Blank = unmarked check box	Print: Check mark
15	1b	No- Has the Franchise Tax Board (FTB) previously disallowed your California EITC	X	1	Upper X-marked check box Blank = unmarked check box	Print: Check mark
16	2	Federal AGI	N	15	Special Characters: –	
17	3	Federal EIC	N	15		
18	4	Investment Income	N	15		
19	Child 1 – line 5	First Name	A	11		
20	Child 1 – line 6	Last Name	A	17		
21	Child 1 – line 7	SSN	N	9		
22	Child 1 – line 8	Date of Birth	N	8	MMDDYYYY	
23	Child 1 – line 9a	Yes – Was the child under age 24 at the end of 2019, a student, and younger than you Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
24	Child 1 – line 9a	No – Was the child under age 24 at the end of 2019, a student, and younger than you Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark

Form FTB 3514 2D Specifications Barcode 1 of 1

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/Comments	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
25	Child 1 – line 9b	Yes – Was the child permanently and totally disabled in 2019 Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
26	Child 1 – line 9b	No – Was the child permanently and totally disabled in 2019 Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
27	Child 1 – line 10	Child's relationship to you	A	12	Special Characters: space	
28	Child 1 – line 11	Number of days child lived with you in 2019	N	3		
29	Child 1 – line 12a	Child's physical address	AN	35	Special Characters: space / –	
30	Child 1 – line 12b	City	AN	17	Special Characters: space	
31	Child 1 – line 12c	State	A	2	Use Standard Abbreviations in Pub. 1098, Part I	
32	Child 1 – line 12d	ZIP Code	N	9		
33	Child 2 – line 5	First Name	A	11		
34	Child 2 – line 6	Last Name	A	17		
35	Child 2 – line 7	SSN	N	9		
36	Child 2 – line 8	Date of Birth	N	8	MMDDYYYY	
37	Child 2 – line 9a	Yes – Was the child under age 24 at the end of 2019, a student, and younger than you Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
38	Child 2 – line 9a	No – Was the child under age 24 at the end of 2019, a student, and younger than you Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
39	Child 2 – line 9b	Yes – Was the child permanently and totally disabled in 2019 Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
40	Child 2 – line 9b	No – Was the child permanently and totally disabled in 2019 Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
41	Child 2 – line 10	Child's relationship to you	A	12	Special Characters: space	
42	Child 2 – line 11	Number of days child lived with you in 2019	N	3		
43	Child 2 – line 12a	Child's physical address	AN	35	Special Characters: space / –	
44	Child 2 – line 12b	City	AN	17	Special Characters: space	

Form FTB 3514 2D Specifications Barcode 1 of 1

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/Comments	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
45	Child 2 – line 12c	State	A	2	Use Standard Abbreviations in Pub. 1098, Part I	
46	Child 2 – line 12d	ZIP Code	N	9		
47	Child 3 – line 5	First Name	A	11		
48	Child 3 – line 6	Last Name	A	17		
49	Child 3 – line 7	SSN	N	9		
50	Child 3 – line 8	Date of Birth	N	8	MMDDYYYY	
51	Child 3 – line 9a	Yes – Was the child under age 24 at the end of 2019, a student, and younger than you Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
52	Child 3 – line 9a	No – Was the child under age 24 at the end of 2019, a student, and younger than you Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
53	Child 3 – line 9b	Yes – Was the child permanently and totally disabled in 2019 Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
54	Child 3 – line 9b	No – Was the child permanently and totally disabled in 2019 Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
55	Child 3 – line 10	Child's relationship to you	A	12	Special Characters: space	
56	Child 3 – line 11	Number of days child lived with you in 2019	N	3		
57	Child 3 – line 12a	Child's physical address	AN	35	Special Characters: space / –	
58	Child 3 – line 12b	City	AN	17	Special Characters: space	
59	Child 3 – line 12c	State	A	2	Use Standard Abbreviations in Pub. 1098, Part I	
60	Child 3 – line 12d	ZIP Code	N	9		
61	13	Wages, salaries, tips, and other employee compensation	N	15		
62	14	IHSS payments	N	15		
63	15	Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan	N	15		
64	16	Subtract line 14 and line 15 from line 13	N	15		
65	17	Nontaxable combat pay	N	15		
66	18	Business income or loss	N	15		
67	18a	Business name	AN	35		

Form FTB 3514 2D Specifications Barcode 1 of 1

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/Comments	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
68	18b	Business address	AN	35	Special Characters: space / –	
69	18b	City, state and zip code	AN	70	Special Characters: space / –	
70	18c	Business license no	AN	20		
71	18d	SEIN	N	20		
72	18e	Business code	N	6		
73	19	California earned income	N	15		
74	20	California EITC	N	15		
75	21	CA Exemption Credit Percentage	AN	6	N.NNNN	
76	22	Nonresident or Part-Year Resident EITC	N	15		
77	23	California Earned Income	N	15		
78	25	Excess EI over threshold	N	15		
79	26	Divide line 25 by 100	N	5	NN.NN	
80	27	Reduction Amount	N	6	NNN.NN	
81	28	Young Child Tax Credit	N	15		
82	29	California Exemption Percentage from Form 540NR	N	6	N.NNNN	
83	30	Nonresident or Part-Year Resident YCTC	N	15		
84		END OF FILE	AN	5	*EOD*	

Form FTB 3514 Substitute Mapped Form

TAXABLE YEAR 2019 | FORM 3514

California Earned Income Tax Credit

Attach to your California Form 540, Form 540 2EZ or Form 540NR

Name(s) as shown on tax return: 7-10 | SSN: 11

Before you begin:

If you claim the EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years.

If you are claiming the California Earned Income Tax Credit (EITC), you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California Form 540, Form 540 2EZ, or Form 540NR.

If you qualify for the California EITC you may also qualify for the Young Child Tax Credit (YCTC). See instructions for additional information.

Follow Step 1 through Step 9 in the instructions to determine if you meet the requirements, to complete this form, and to figure the amount of the credit(s).

Part I Qualifying Information See Specific Instructions.

1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? ◉ 12 Yes 13 No

b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? ◉ 14 Yes 15 No

2 Federal AGI (federal Form 1040 or 1040-SR, line 8b) ● 2 16 .00

3 Federal EIC (federal Form 1040 or 1040-SR, line 18a) ● 3 17 .00

Part II Investment Income Information

4 Investment Income. See instructions for Step 2 – Investment Income ● 4 18 .00

Part III Qualifying Child Information

You must complete Part I and Part II before filling out Part III. **If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.**

Qualifying Child Information	Child 1	Child 2	Child 3
5 First name ◉	19	33	47
6 Last name ◉	20	34	48
7 SSN ●	21	35	49
8 Date of birth (mm/dd/yyyy). If born after 2000 **and** the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10 ◉	22	36	50
9 a Was the child under age 24 at the end of 2019, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions. ◉	23 Yes 24 No	37 Yes 38 No	51 Yes 52 No
b Was the child permanently and totally disabled during any part of 2019? If yes, go to line 10. If no, stop here. The child is not a qualifying child. ◉	25 Yes 26 No	39 Yes 40 No	53 Yes 54 No
10 Child's relationship to you. See instructions. ◉	27	41	55
11 Number of days child lived with you in California during 2019. Do not enter more than 365 days. See instructions. ◉	28	42	56

For Privacy Notice, get FTB 1131 ENG/SP. 613 8461194 FTB 3514 2019 **Side 1**

	Child 1	Child 2	Child 3
12 a Child's physical address during 2019 (number, street, and apt. no./ste. no.). See instructions.	29	43	57
b City	30	44	58
c State	31	45	59
d ZIP code	32	46	60

Part IV California Earned Income

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions.	**13**	61 .00
14 IHSS payments. See instructions.	**14**	62 .00
15 Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions.	**15**	63 .00
16 Subtract line 14 and line 15 from line 13.	**16**	64 .00
17 Nontaxable combat pay. See instructions.	**17**	65 .00
18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions.	**18**	66 .00

a Business name 67

b Business address 68

City, state, and ZIP code 69

c Business license number 70

d SEIN 71

e Business code 72

19 California Earned Income. Add line 16, line 17, and line 18.	**19**	73 .00

Part V California Earned Income Tax Credit (Complete Step 6 in the instructions.)

20 California EITC. Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23.	**20**	74 .00

Part VI Nonresident or Part-Year Resident California Earned Income Tax Credit

21 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions. . . . ◉ **21** . 75

22 Nonresident or Part-Year Resident EITC. Multiply line 20 by line 21.
This amount should also be entered on Form 540NR, line 85. . . . . ● **22** 76 . 00

Part VII Young Child Tax Credit (YCTC) (See Step 8 in the instructions before completing this part.)

23 California Earned Income. Enter the amount from form FTB 3514, line 19. . . . . ◉ **23** 77 . 00

24 Available Young Child Tax Credit. . . . . **24** 1,000 . 00

- If the amount on line 23 is $25,000 or less, also enter $1,000 on line 28 and skip lines 25 through 27. If applicable, complete lines 29 and 30.
- If the amount on line 23 is greater than $25,000, complete lines 25 through 28. If applicable, complete lines 29 and 30.

25 Excess Earned Income over threshold. Subtract $25,000 from line 23. . . . . ● **25** 78 . 00

26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round. . . . . ◉ **26** 79 .

27 Reduction amount. Multiply line 26 by $20. Enter the result as a decimal out to two decimal places, **do not** round. . . . . ● **27** 80 .

28 Young Child Tax Credit.

- If you did not need to complete lines 25 through 27, your credit is the $1,000 from line 24.
- If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit amount is between $0 and $1, enter $1. If your credit amount is over $1, round to the nearest whole dollar.

This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. . . . . ● **28** 81 . 00

Part VIII Nonresident or Part-Year Resident Young Child Tax Credit (See Step 9 in the instructions.)

29 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions . . . . ◉ **29** 82 .

30 Nonresident or Part-Year Resident YCTC. Multiply line 29 by line 28.
This amount should also be entered on Form 540NR, line 86. . . . . ● **30** 83 . 00

This space reserved for 2D barcode

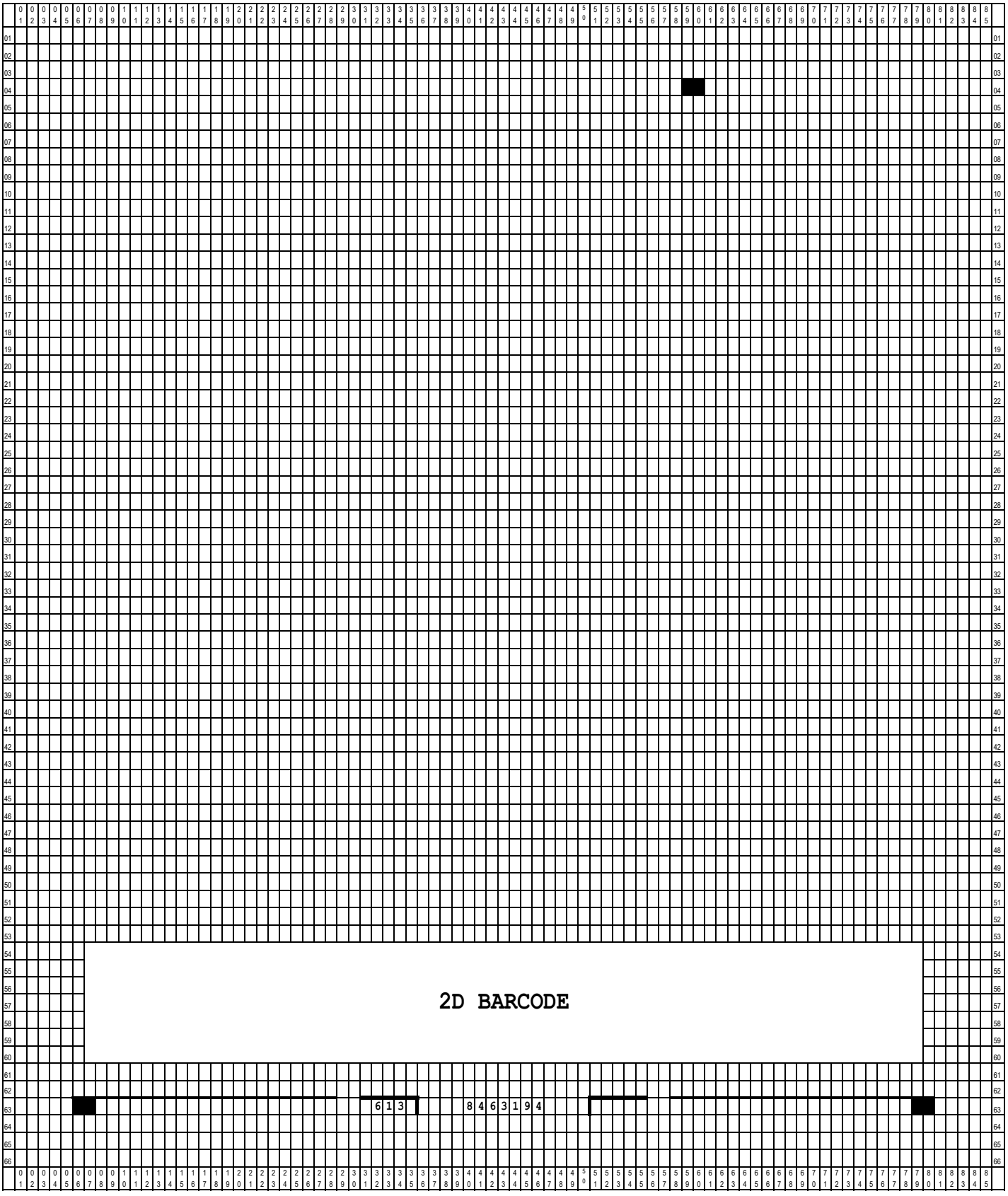
Form FTB 3514 Barcode Placement Side 3 Specifications

Comments: Use Courier 12-point font for CTP ID and Doc. ID (print line 63).

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-53	Blank lines	–	–	–	–
54-60	“2D BARCODE”	7	73	79	Conventional form size/style
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional form	–	–	–	End of bottom registration mark, anchor mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, “8463194” (Side 3)

Form FTB 3514 Barcode Placement Side 3 Record Layout

Note: Record Layout is Reduced



Form FTB 5805 2D Specifications Barcode 1 of 1

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	767	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for each change to the barcode.	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer Suffix	A	4		
11		Taxpayer's SSN, ITIN, or FEIN	N	9		
12	1	Yes – Penalty Waiver Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
13	1	No – Penalty Waiver Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
14	2	Yes – Annualized Income Installment Method Used Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
15	2	No – Annualized Income Installment Method Used Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
16	3	Yes – California Withholding Installments Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
17	3	No – California Withholding Installments Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
18	3	N/A – California Withholding Installments Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
19	3	Actual amounts withheld 4/15/19	N	15		
20	3	Actual amounts withheld 6/17/19	N	15		
21	3	Actual amounts withheld 9/16/19	N	15		
22	3	Actual amounts withheld 1/15/20	N	15		
23	4	Yes - Estates and Trusts Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
24	4	No - Estates and Trusts Check box	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
25	13	Penalty amount	N	15		
26	23(a)	Enter Line 18 or 21, whichever is less total	N	15		

Form FTB 5805 2D Specifications Barcode 1 of 1

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
27	23(b)	Enter Line 18 or 21, whichever is less total	N	15		
28	23(c)	Enter Line 18 or 21, whichever is less total	N	15		
29	23(d)	Enter Line 18 or 21, whichever is less total	N	15		
30		END OF FILE	AN	5	*EOD*	

Form FTB 5805 Substitute Mapped Form

TAXABLE YEAR **2019**

Underpayment of Estimated Tax by Individuals and Fiduciaries

CALIFORNIA FORM **5805**

Attach this form to the **back** of your Form 540, Form 540NR, or Form 541. Also, check the box for underpayment of estimated tax located on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44, whichever applies.

Name(s) as shown on return **7-10**

SSN, ITIN, or FEIN **11**

IMPORTANT: In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.

If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. **Do not complete or file this form if:**

- The amount of your tax liability (not including tax on lump-sum distributions and accumulation distribution of trusts) less credits (including the withholding credit) but not including estimated tax payments for either 2018 or 2019 was less than $500 (or less than $250 if married/RDP filing a separate return).
- Your 2018 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.
- The amount of your withholding plus your estimated tax payments, **if paid in the required installments,** is at least 90% of the tax shown on your 2019 return or 100% of the tax shown on your 2018 return (110% if California adjusted gross income (AGI) was more than $150,000 or $75,000 if married/RDP filing a separate return) **and** you are not using the annualized income installment method. Taxpayers with California AGI equal to or greater than $1,000,000 (or $500,000 if married/RDP filing a separate return), must use the tax shown on their 2019 tax return if they do not meet one of the two conditions above.

Part I Questions. All filers must complete this part. Estates and Trusts, see General information E.

1 Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. If you need additional space, attach a statement.
See General Information C . . . . . **1** ◉ **12** Yes **13** No

2 Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to check the box on Form 540, line 113; Form 540NR, line 123; or Form 541, line 44. . . . . **2** ◉ **14** Yes **15** No

3 Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld? . . . . . **3** ◉ **16** Yes **17** No **18** N/A

If "Yes," enter the **actual uneven amounts withheld** on the spaces provided below. The total of the four amounts must equal the total withholding reported on Form 540, line 71 and line 73; Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31.

4/15/19 ◉ $ **19** ; 6/15/19 ◉ $ **20** ; 9/15/19 ◉ $ **21** ; 1/15/20 ◉ $ **22** .

4 For estates and trusts: Was the date of death less than two years from the end of the taxable year? See General Information E . . **4** ◉ **23** Yes **24** No

This space reserved for 2D barcode

Form FTB 5805 Substitute Mapped Form

Part II Required Annual Payment. All filers must complete this part.

1	Current year tax. Enter your 2018 tax after credits. See instructions	1	.00
2	Multiply line 1 by 90% (.90)	2	.00
3	Withholding taxes. **Do not** include any estimated tax payments on this line. See instructions	3	.00
4	Subtract line 3 from line 1. If less than $500 (or less than $250 if married/RDP filing a separate return), stop here. You do not owe the penalty. **Do not** file form FTB 5805	4	.00
5	Enter the tax shown on your 2017 tax return. **See instructions.** (110% (1.10) of that amount if the adjusted gross income shown on that return is more than $150,000, or if married/RDP filing a separate return for 2018, more than $75,000)	5	.00
6	Required annual payment. Enter the **smaller** of line 2 or line 5. (If your California AGI is equal to or greater than $1,000,000/$500,000 for married/RDP filing a separate return, use line 2)	6	.00

Short Method

Caution: See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III. If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions (page 4).

7	Enter the amount, if any, from Part II, line 3 above	7	.00
8	Enter the total amount, if any, of estimated tax payments you made	8	.00
9	Add line 7 and line 8	9	.00
10	**Total underpayment for the year**. Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. **Do not** file form FTB 5805	10	.00
11	Multiply line 10 by .03103836	11	.00

12 • If the amount on line 10 was paid **on or after** 4/15/19, enter -0-.
• If the amount on line 10 was paid **before** 4/15/19, enter the result of the following computation:

Amount on line 10 X Number of days paid before 4/15/19 X .00014 . . . . . 12 .00

13 **PENALTY**. Subtract line 12 from line 11. Enter the result here and on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 44. Also, check the box for "FTB 5805."▶ . . . . . ◉ 13 25 .00

Side 2 FTB 5805 2018 613 7672184

Form FTB 5805 Substitute Mapped Form

Part III Annualized Income Installment Method Schedule.

Use this schedule ONLY if you earned taxable income at an UNEVEN RATE during 2018 (See Example A). If you earned your income at approximately the same rate each month (See Example B), then you should not complete this schedule. If you choose to figure the penalty, see Worksheet II, Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

Example A: If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months, and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required installment of estimated tax figured using the annualized method may be less than your required installment figured using the required installment method.

Example B: If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

To complete this schedule correctly, you must first complete Side 2, Part II, line 1 through line 6.
Estates and trusts, **do not** use the period ending dates shown to the right.
Instead, use the following: 2/28/18, 4/30/18, 7/31/18, and 11/30/18.
Fiscal year filers must adjust dates accordingly.

			(a) 1/1/18 to 3/31/18	(b) 1/1/18 to 5/31/18	(c) 1/1/18 to 8/31/18	(d) 1/1/18 to 12/31/18
1	Enter your California adjusted gross income (AGI) for each period. Long Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions	**1**				
2	Annualization amounts. Estates or Trusts, see instructions	**2**	4	2.4	1.5	1
3	Annualized income. Multiply line 1 by line 2	**3**				
4	Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or Trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9	**4**				
5	Annualization amounts	**5**	4	2.4	1.5	1
6	Annualized itemized deductions. Multiply line 4 by line 5. See instructions	**6**				
7	Enter your standard deduction from your 2018 Form 540, or Long Form 540NR, line 18. Enter the total standard deduction amount in each column. See instructions	**7**				
8	Enter line 6 or line 7, whichever is **larger**	**8**				
9	Subtract line 8 from line 3	**9**				
10	Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540, Long Form 540NR, or Form 541. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions	**10**				
11	Enter the total amount of exemption credits from your 2018 Form 540, line 32 or Form 541, line 22. If you filed a Long Form 540NR, see instructions	**11**				
12	Subtract line 11 from line 10. Long Form 540NR filers, complete Worksheet I on page 3 of the instructions	**12**				
13	Enter the total credit amount from your 2018 Form 540, line 47; or Form 541, line 23. Long Form 540NR filers, see instructions	**13**				
14	**a** Subtract line 13 from line 12. If zero or less, enter -0-	**14a**				
	b Enter the alternative minimum tax and mental health tax. See Instructions	**14b**				
	c Add line 14a and line 14b	**14c**				
	d Enter the excess SDI from Form 540, line 74 or Long Form 540NR, line 84	**14d**				
	e Subtract line 14d from line 14c. If zero or less, enter -0-	**14e**				
15	Applicable percentage	**15**	27%	63%	63%	90%
16	Multiply line 14e by line 15	**16**				
Complete Line 17 through Line 23 of each column before you go to the next column.						
17	Enter the combined amounts shown on line 23 from all preceding columns	**17**				
18	Subtract line 17 from line 16. If zero or less, enter -0-	**18**				
19	Enter 30% of the amount shown on form FTB 5805, Part II, line 6 in columns (a & d), enter 40% of the amount on line 6 in column b, enter -0- in column c.	**19**				
20	Enter the amount from line 22 from the preceding column	**20**				
21	Add line 19 and line 20	**21**				
22	Subtract line 18 from line 21. If zero or less, enter -0-	**22**				
23	Enter line 18 or line 21, whichever is less. Transfer these amounts to Worksheet II, Regular Method to Figure Your Underpayment and Penalty, line 1	**23**	◉ 26	◉ 27	◉ 28	◉ 29

If you use the annualized income installment method for one payment due date, you must use it for all payment due dates.
This schedule automatically selects the smaller of your annualized income installment or your regular installment.

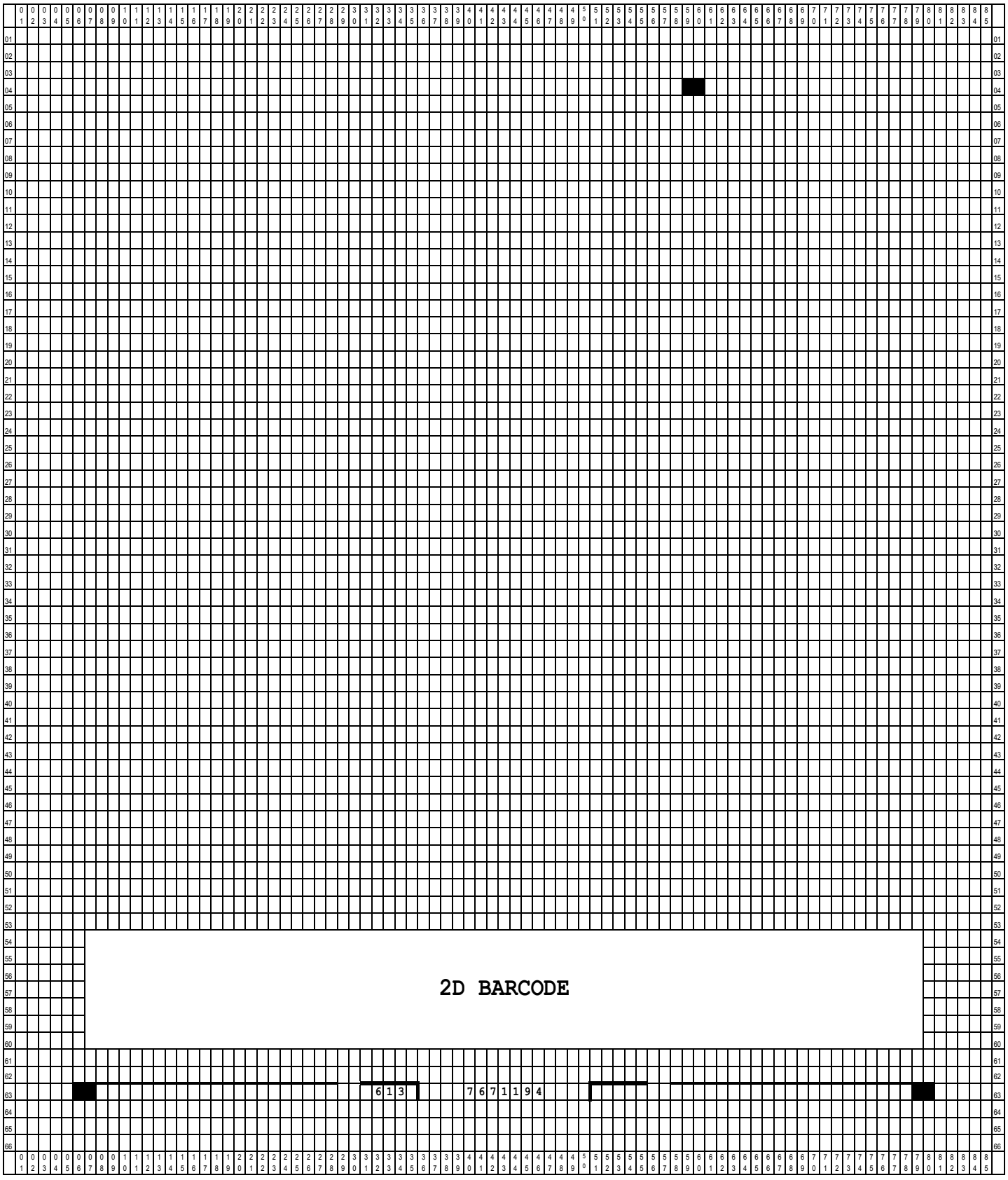
Form 5805 Barcode Placement Side 1 Specifications

Comments: Use Courier 12-point font, for CTP ID and Doc. ID (print line 63).

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-53	Blank lines	–	–	–	–
54-60	“2D BARCODE”	7	73	79	Conventional form size/style
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional form	–	–	–	End of bottom registration mark, anchor mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, “7671194” (Side 1)

Form FTB 5805 Barcode Placement Side 1 Record Layout

Note: Record Layout is Reduced



Schedule CA (540) 2D Specifications Barcode 1 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/*Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	773-01	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for every change to the barcode.	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer's Suffix	A	4		
11		Taxpayer's SSN or ITIN	N	9		
12	1a	Wages, Salaries, Tips, etc. – Federal Amounts	N	15	Special Characters: –	
13	1b	Wages, Salaries, Tips, etc. – Subtractions	N	15	Special Characters: –	
14	1c	Wages, Salaries, Tips, etc. – Additions	N	15	Special Characters: –	
15	2a	Taxable interest	N	15	Special Characters: –	
16	2ba	Taxable Interest – Federal Amounts	N	15	Special Characters: –	
17	2bb	Taxable Interest – Subtractions	N	15	Special Characters: –	
18	2bc	Taxable Interest – Additions	N	15	Special Characters: –	
19	3a	Ordinary dividends	N	15	Special Characters: –	
20	3ba	Ordinary Dividends – Federal Amounts	N	15	Special Characters: –	
21	3bb	Ordinary Dividends – Subtractions	N	15	Special Characters: –	
22	3bc	Ordinary Dividends – Additions	N	15	Special Characters: –	
23	4a	IRA distributions	AN	20	Special Characters: –	
24	4ba	IRA distributions – Federal Amounts	N	15	Special Characters: –	
25	4bb	IRA distributions – Subtractions	N	15	Special Characters: –	
26	4bc	IRA distributions – Additions	N	15	Special Characters: –	
27	4c	Pensions and annuities	N	15	Special Characters: –	
28	4da	Pensions and annuities – Federal Amounts	N	15	Special Characters: –	
29	4db	Pensions and annuities – Subtractions	N	15	Special Characters: –	
30	4dc	Pensions and annuities – Additions	N	15	Special Characters: –	
31	5a	Social security benefits	N	15	Special Characters: –	
32	5ba	Social security benefits – Federal Amounts	N	15	Special Characters: –	
33	5bb	Social security benefits - Subtractions	N	15	Special Characters: –	
34	5bc	Social security benefits - Additions	N	15	DO NOT USE	SHADED
35	6a	Capital Gain or (Loss) – Federal Amounts	N	15	Special Characters: –	
36	6b	Capital Gain or (Loss) – Subtractions	N	15	Special Characters: –	
37	6c	Capital Gain or (Loss) – Additions	N	15	Special Characters: –	
38	1a	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Federal Amounts	N	15	Special Characters: –	

Schedule CA (540) 2D Specifications Barcode 1 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/*Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
39	1b	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Subtractions	N	15	Special Characters: –	
40	1c	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes – Additions	N	15	DO NOT USE	SHADED
41	2aa	Alimony Received – Federal Amounts	N	15	Special Characters: –	
42	2ab	Alimony Received – Subtractions	N	15	DO NOT USE	SHADED
43	2ac	Alimony Received – Additions	N	15	Special Characters: –	
44	3a	Business Income or (Loss) – Federal Amounts	N	15	Special Characters: –	
45	3b	Business Income or (Loss) – Subtractions	N	15	Special Characters: –	
46	3c	Business Income or (Loss) – Additions	N	15	Special Characters: –	
47	4a	Other Gains or (Losses) – Federal Amounts	N	15	Special Characters: –	
48	4b	Other Gains or (Losses) – Subtractions	N	15	Special Characters: –	
49	4c	Other Gains or (Losses) – Additions	N	15	Special Characters: –	
50	5a	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Federal Amounts	N	15	Special Characters: –	
51	5b	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Subtractions	N	15	Special Characters: –	
52	5c	Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. – Additions	N	15	Special Characters: –	
53	6a	Farm Income or (Loss) – Federal Amounts	N	15	Special Characters: –	
54	6b	Farm Income or (Loss) – Subtractions	N	15	Special Characters: –	
55	6c	Farm Income or (Loss) – Additions	N	15	Special Characters: –	
56	7a	Unemployment Compensation – Federal Amounts	N	15	Special Characters: –	
57	7b	Unemployment Compensation – Subtractions	N	15	Special Characters: –	
58	7c	Unemployment Compensation – Additions	N	15	DO NOT USE	SHADED
59	8a	Other Income – Federal Amounts	N	15	Special Characters: –	
60	8ab	California Lottery Winnings – Subtractions	N	15	Special Characters: –	
61	8ac	California Lottery Winnings – Additions	N	15	DO NOT USE	SHADED
62	8bb	Disaster Loss deduction from FTB 3805V – Subtractions	N	15	Special Characters: –	
63	8bc	Disaster Loss deduction from FTB 3805V – Additions	N	15	DO NOT USE	SHADED
64	8cb	Federal NOL (federal Schedule 1(Form 1040 or 1040-SR), line 8) – Subtractions	N	15	DO NOT USE	SHADED
65	8cc	Federal NOL (federal Schedule 1(Form 1040 or 1040-SR), line 8) – Additions	N	15	Special Characters: –	
66	8db	NOL deduction from FTB 3805V – Subtractions	N	15	Special Characters: –	
67	8dc	NOL deduction from FTB 3805V – Additions	N	15	DO NOT USE	SHADED
68	8eb	NOL from FTB 3805Z, 3806, 3807, or 3809 – Subtractions	N	15	Special Characters: –	
69	8ec	NOL from FTB 3805Z, 3806, 3807, or 3809 – Additions	N	15	DO NOT USE	SHADED
70	8f	Other (Describe)	AN	100	Special Characters: –	
71	8fb	Other (Describe) – Subtractions	N	15	Special Characters: –	
72	8fc	Other (Describe) – Additions	N	15	Special Characters: –	

Schedule CA (540) 2D Specifications Barcode 1 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/*Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
73	8gb	Student loan discharged due to closure of a for-profit school – Subtractions	N	15	Special Characters: –	
74	8gc	Student loan discharged due to closure of a for-profit school – Additions	N	15	DO NOT USE	SHADED
75	9a	Total – Federal Amounts	N	15	Special Characters: –	
76	9b	Total – Subtractions	N	15	Special Characters: –	
77	9c	Total – Additions	N	15	Special Characters: –	
78	10a	Educator Expenses – Federal Amounts	N	15	Special Characters: –	
79	10b	Educator Expenses – Subtractions	N	15	Special Characters: –	
80	10c	Educator Expenses – Additions	N	15	DO NOT USE	SHADED
81	11a	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Federal Amounts	N	15	Special Characters: –	
82	11b	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Subtractions	N	15	Special Characters: –	
83	11c	Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials – Additions	N	15	Special Characters: –	
84	12a	Health Savings Account Deduction – Federal Amounts	N	15	Special Characters: –	
85	12b	Health Savings Account Deduction – Subtractions	N	15	Special Characters: –	
86	12c	Health Savings Account Deduction – Additions	N	15	DO NOT USE	SHADED
87	13a	Moving Expenses – Federal Amounts	N	15	Special Characters: –	
88	13b	Moving Expenses – Subtractions	N	15	DO NOT USE	SHADED
89	13c	Moving Expenses – Additions	N	15	Special Characters: –	
90	14a	Deductible Part of Self-employment Tax – Federal Amounts	N	15	Special Characters: –	
91	14b	Deductible Part of Self-employment Tax – Subtractions	N	15	DO NOT USE	SHADED
92	14c	Deductible Part of Self-employment Tax – Additions	N	15	DO NOT USE	SHADED
93	15a	Self-employed, SEP, SIMPLE, and Qualified Plans – Federal Amounts	N	15	Special Characters: –	
94	15b	Self-employed, SEP, SIMPLE, and Qualified Plans – Subtractions	N	15	DO NOT USE	SHADED
95	15c	Self-employed, SEP, SIMPLE, and Qualified Plans – Additions	N	15	DO NOT USE	SHADED
96	16a	Self-employed Health Insurance Deduction – Federal Amounts	N	15	Special Characters: –	
97	16b	Self-employed Health Insurance Deduction – Subtractions	N	15	DO NOT USE	SHADED
98	16c	Self-employed Health Insurance Deduction – Additions	N	15	DO NOT USE	SHADED
99	17a	Penalty on Early Withdrawal of Savings – Federal Amounts	N	15	Special Characters: –	
100	17b	Penalty on Early Withdrawal of Savings – Subtractions	N	15	DO NOT USE	SHADED
101	17c	Penalty on Early Withdrawal of Savings – Additions	N	15	DO NOT USE	SHADED

Schedule CA (540) 2D Specifications Barcode 1 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/*Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
102	18b	Alimony Recipient – SSN	N	9		
103	18b	Alimony Recipient – Last Name	A	17		
104	18aa	Alimony Paid – Federal Amounts	N	15	Special Characters: –	
105	18ab	Alimony Paid – Subtractions	N	15	DO NOT USE	SHADED
106	18ac	Alimony Paid – Additions	N	15	Special Characters: –	
107	19a	IRA Deduction – Federal Amounts	N	15	Special Characters: –	
108	19b	IRA Deduction – Subtractions	N	15	DO NOT USE	SHADED
109	19c	IRA Deduction – Additions	N	15	DO NOT USE	SHADED
110	20a	Student Loan Interest Deduction – Federal Amounts	N	15	Special Characters: –	
111	20b	Student Loan Interest Deduction – Subtractions	N	15	DO NOT USE	SHADED
112	20c	Student Loan Interest Deduction – Additions	N	15	Special Characters: –	
113	21a	Tuition and fees – Federal Amounts	N	15	Special Characters: –	
114	21b	Tuition and fees – Subtractions	N	15	Special Characters: –	
115	21c	Tuition and fees – Additions	N	15	DO NOT USE	SHADED
116	22a	Add line 10 through line 18a and line 19 through line 21 in columns A,B and C – Federal Amounts	N	15	Special Characters: –	
117	22b	Add line 10 through line 18a and line 19 and through line 21 in columns A,B and C – Subtractions	N	15	Special Characters: –	
118	22c	Add line 10 through line 18a and line 19 and through line 21 in columns A,B and C – Additions	N	15	Special Characters: –	
119	23a	Total. Subtract line 22 from line 9 in columns A, B, and C – Federal Amounts	N	15	Special Characters: –	
120	23b	Total. Subtract line 22 from line 9 in columns A, B, and C – Subtractions	N	15	Special Characters: –	
121	23c	Total. Subtract line 22 from line 9 in columns A, B, and C – Additions	N	15	Special Characters: –	
122		END OF FILE	AN	5	*EOD*	

Schedule CA (540) 2D Specifications Barcode 2 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/*Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	773-02	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for every change to the barcode.	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7		Did NOT itemize for federal but will itemize for California	X	1	Upper X = marked check box Blank = unmarked check box	Print: Check mark
8	1	Medical and dental expenses "Write in"	N	15		
9	1a	Medical and dental expenses – Federal Amounts	N	15	DO NOT USE	SHADED
10	1b	Medical and dental expenses – Subtractions	N	15	DO NOT USE	SHADED
11	1c	Medical and dental expenses – Additions	N	15	DO NOT USE	SHADED
12	2	Enter amount from federal Form 1040 or 1040-SR, line 8b "Write in"	N	15		
13	2a	Enter amount from Form federal Form 1040 or 1040-SR, line 8b – Federal Amounts	N	15	DO NOT USE	SHADED
14	2b	Enter amount from Form federal Form 1040 or 1040-SR, line 8b - Subtractions	N	15	DO NOT USE	SHADED
15	2c	Enter amount from federal Form 1040 or 1040-SR, line 8b - Additions	N	15	DO NOT USE	SHADED
16	3	Multiply line 2 by 7.5% (0.075) "Write in"	N	15		
17	3a	Multiply line 2 by 7.5% (0.075) – Federal Amounts	N	15	DO NOT USE	SHADED
18	3b	Multiply line 2 by 7.5% (0.075) - Subtractions	N	15	DO NOT USE	SHADED
19	3c	Multiply line 2 by 7.5% (0.075) - Additions	N	15	DO NOT USE	SHADED
20	4a	Subtract line 3 from line 1 – Federal Amounts	N	15	Special Characters: –	
21	4b	Subtract line 3 from line 1 - Subtractions	N	15	DO NOT USE	SHADED
22	4c	Subtract line 3 from line 1 - Additions	N	15	Revised 04/03/2019 to allow entry in field, but will not be captured in 2D Barcode	
23	5aa	State and local income tax or general sales taxes – Federal Amounts	N	15	Special Characters: –	
24	5ab	State and local income tax or general sales taxes - Subtractions	N	15	Special Characters: –	
25	5ac	State and local income tax or general sales taxes - Additions	N	15	DO NOT USE	SHADED
26	5ba	State and local real estate taxes – Federal Amounts	N	15	Special Characters: –	
27	5bb	State and local real estate taxes - Subtractions	N	15	DO NOT USE	SHADED
28	5bc	State and local real estate taxes - Additions	N	15	DO NOT USE	SHADED

Schedule CA (540) 2D Specifications Barcode 2 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/*Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
29	5ca	State and local personal property taxes – Federal Amounts	N	15	Special Characters: –	
30	5cb	State and local personal property taxes - Subtractions	N	15	DO NOT USE	SHADED
31	5cc	State and local personal property taxes - Additions	N	15	DO NOT USE	SHADED
32	5da	Add lines 5a through 5c – Federal Amounts	N	15	Special Characters: –	
33	5db	Add lines 5a through 5c - Subtractions	N	15	DO NOT USE	SHADED
34	5dc	Add lines 5a through 5c - Additions	N	15	DO NOT USE	SHADED
35	5ea	Enter the smaller of line 5d or $10,000 – Federal Amounts	N	15	Special Characters: –	
36	5eb	Enter the smaller of line 5d or $10,000 – Subtractions	N	15	Special Characters: –	
37	5ec	Enter the smaller of line 5d or $10,000 - Additions	N	15	Special Characters: –	
38	6	Other taxes “Write in”	AN	20		
39	6a	Other taxes – Federal Amounts	N	15	Special Characters: –	
40	6b	Other taxes - Subtractions	N	15	Special Characters: –	
41	6c	Other taxes - Additions	N	15	Revised 03/21/2019 to allow entry in field, but will not be captured in 2D Barcode	
42	7a	Add lines 5e and 6 – Federal Amounts	N	15	Special Characters: –	
43	7b	Add lines 5e and 6 – Subtractions	N	15	Special Characters: –	
44	7c	Add lines 5e and 6 - Additions	N	15	Special Characters: –	
45	8aa	Home mortgage interest and points reported to you on Form 1098 – Federal Amounts	N	15	Special Characters: –	
46	8ab	Home mortgage interest and points reported to you on Form 1098 - Subtractions	N	15	DO NOT USE	SHADED
47	8ac	Home mortgage interest and points reported to you on Form 1098 - Additions	N	15	Special Characters: –	
48	8ba	Home mortgage interest not reported to you on Form 1098 – Federal Amounts	N	15	Special Characters: –	
49	8bb	Home mortgage interest not reported to you on Form 1098 - Subtractions	N	15	DO NOT USE	SHADED
50	8bc	Home mortgage interest not reported to you on Form 1098 - Additions	N	15	Special Characters: –	
51	8ca	Points not reported to you on Form 1098 – Federal Amounts	N	15	Special Characters: –	
52	8cb	Points not reported to you on Form 1098 – Subtractions	N	15	DO NOT USE	SHADED
53	8cc	Points not reported to you on Form 1098 - Additions	N	15	Special Characters: –	
54	8da	Mortgage insurance premiums – Federal Amounts	N	15	Special Characters: –	
55	8db	Mortgage insurance premiums – Subtractions	N	15	Special Characters: –	
56	8dc	Mortgage insurance premiums – Additions	N	15	DO NOT USE	SHADED
57	8ea	Add lines 8a through 8d - Federal Amounts	N	15	Special Characters: –	
58	8eb	Add lines 8a through 8d – Subtractions	N	15	Special Characters: –	

Schedule CA (540) 2D Specifications Barcode 2 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/*Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
59	8ec	Add lines 8a through 8d – Additions	N	15	Special Characters: –	
60	9a	Investment interest - Federal Amounts	N	15	Special Characters: –	
61	9b	Investment interest – Subtractions	N	15	Special Characters: –	
62	9c	Investment interest – Additions	N	15	Special Characters: –	
63	10a	Add lines 8e and 9 - Federal Amounts	N	15	Special Characters: –	
64	10b	Add lines 8e and 9 – Subtractions	N	15	Special Characters: –	
65	10c	Add lines 8e and 9 – Additions	N	15	Special Characters: –	
66	11a	Gifts by cash or check - Federal Amounts	N	15	Special Characters: –	
67	11b	Gifts by cash or check – Subtractions	N	15	Special Characters: –	
68	11c	Gifts by cash or check – Additions	N	15	Special Characters: –	
69	12a	Other than by cash or check - Federal Amounts	N	15	Special Characters: –	
70	12b	Other than by cash or check – Subtractions	N	15	Special Characters: –	
71	12c	Other than by cash or check – Additions	N	15	Special Characters: –	
72	13a	Carryover from prior year - Federal Amounts	N	15	Special Characters: –	
73	13b	Carryover from prior year – Subtractions	N	15	Special Characters: –	
74	13c	Carryover from prior year – Additions	N	15	Special Characters: –	
75	14a	Add lines 11 through 13 - Federal Amounts	N	15	Special Characters: –	
76	14b	Add lines 11 through 13 – Subtractions	N	15	Special Characters: –	
77	14c	Add lines 11 through 13 – Additions	N	15	Special Characters: –	
78	15a	Casualty or theft loss(es) - Federal Amounts	N	15	Special Characters: –	
79	15b	Casualty or theft loss(es) – Subtractions	N	15	Special Characters: –	
80	15c	Casualty or theft loss(es) – Additions	N	15	Special Characters: –	
81	16a	Other - Federal Amounts	N	15	Special Characters: –	
82	16b	Other – Subtractions	N	15	Special Characters: –	
83	16c	Other – Additions	N	15	Special Characters: –	
84	17a	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C - Federal Amounts	N	15	Special Characters: –	
85	17b	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C – Subtractions	N	15	Special Characters: –	
86	17c	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C – Additions	N	15	Special Characters: –	
87	18	Total Combine line 17 column A less column B plus column C	N	15	Special Characters: –	
88	19	Unreimbursed employee expenses	N	15	Special Characters: –	
89	20	Tax preparation fees	N	15	Special Characters: –	
90	21	Other expenses “Write in”	AN	20	Special Characters: –	
91	21	Other expenses	N	15	Special Characters: –	
92	22	Add lines 19 through 21	N	15	Special Characters: –	
93	23	Enter amount from federal Form 1040 or 1040-SR, line 8b	N	15		
94	24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	N	15	Special Characters: –	
95	25	Subtract line 24 from line 22	N	15	Special Characters: –	
96	26	Total Itemized Deductions. Add line 18 and line 25	N	15	Special Characters. -	

Schedule CA (540) 2D Specifications Barcode 2 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/*Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
97	27	Other adjustments “Write in”	AN	20	Special Characters. -	
98	27	Other adjustments	N	15	Special Characters: –	
99	28	Combine line 26 and line 27	N	15	Special Characters: –	
100	29	California Itemized Deductions	N	15	Special Characters: –	
101	30	Larger of California Itemized Deductions or Standard Deduction	N	15	Special Characters: –	
102		END OF FILE	AN	5	*EOD*	

Schedule CA (540) Substitute Mapped Form

TAXABLE YEAR

SCHEDULE

2019 California Adjustments — Residents CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return 7-10

SSN or ITIN 11

Part I Income Adjustment Schedule

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
Section A – Income from federal Form 1040 or 1040-SR			
1 Wages, salaries, tips, etc. See instructions before making an entry in column B or C 1	12	13	14
2 Taxable interest. **a** 15 . . . . 2b	16	17	18
3 Ordinary dividends. See instructions. **a** 19 . . . . 3b	20	21	22
4 IRA distributions. See instructions. **a** 23 . . . . 4b	24	25	26
c Pensions and annuities. See instructions. **c** 27 . . . . 4d	28	29	30
5 Social security benefits. **a** 31 . . . . 5b	32	33	34
6 Capital gain or (loss). See instructions 6	35	36	37
Section B – Additional Income from federal Schedule 1 (Form 1040 or 1040-SR)			
1 Taxable refunds, credits, or offsets of state and local income taxes 1	38	39	40
2a Alimony received 2a	41	42	43
3 Business income or (loss) 3	44	45	46
4 Other gains or (losses) 4	47	48	49
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc 5	50	51	52
6 Farm income or (loss) 6	53	54	55
7 Unemployment compensation 7	56	57	58
8 Other income. **a** California lottery winnings; **b** Disaster loss deduction from FTB 3805V; **c** Federal NOL (federal Schedule 1 (Form 1040 or 1040-SR), line 8); **d** NOL deduction from FTB 3805V; **e** NOL from FTB 3805Z, 3806, 3807, or 3809; **f** Other (describe): 70; **g** Student loan discharged due to closure of a for-profit school 8	59	a 60; b 62; c 64; d 66; e 68; f 71; g 73	a 61; b 63; c 65; d 67; e 69; f 72; g 74
9 **Total.** Combine Section A, line 1 through line 6, and Section B, line 1 through line 8 in column A. Add Section A, line 1 through line 6, and Section B, line 1 through line 8g in column B and column C. Go to Section C. 9	75	76	77
Section C – Adjustments to Income from federal Schedule 1 (Form 1040 or 1040-SR)			
10 Educator expenses 10	78	79	80
11 Certain business expenses of reservists, performing artists, and fee-basis government officials 11	81	82	83
12 Health savings account deduction 12	84	85	86
13 Moving expenses. Attach federal Form 3903. See instructions 13	87	88	89
14 Deductible part of self-employment tax 14	90	91	92
15 Self-employed SEP, SIMPLE, and qualified plans 15	93	94	95
16 Self-employed health insurance deduction 16	96	97	98
17 Penalty on early withdrawal of savings 17	99	100	101
18a Alimony paid. **b** Recipient's: SSN 102 Last name 103 . . . . 18a	104	105	106
19 IRA deduction 19	107	108	109
20 Student loan interest deduction 20	110	111	112
21 Tuition and fees 21	113	114	115
22 Add line 10 through line 18a and line 19 through line 21 in columns A, B, and C. See instructions 22	116	117	118
23 **Total.** Subtract line 22 from line 9 in columns A, B, and C. See instructions 23	119	120	121

For Privacy Notice, get FTB 1131 ENG/SP. 613 7731194 Schedule CA (540) 2019 **Side 1**

Schedule CA (540) Substitute Mapped Form

Part II Adjustments to Federal Itemized Deductions		A Federal Amounts (from federal Schedule A (Form 1040 or 1040-SR))	B Subtractions See instructions	C Additions See instructions
Check the box if you did NOT itemize for federal but will itemize for California ◉ ☐ 7				
Medical and Dental Expenses See instructions.				
1 Medical and dental expenses ◉ 8	1	9	10	11
2 Enter amount from federal Form 1040 or 1040-SR, line 8b ◉ 12	2	13	14	15
3 Multiply line 2 by 7.5% (0.075) ◉ 16	3	17	18	19
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	4 ◉	20	21	◉ 22
Taxes You Paid				
5a State and local income tax or general sales taxes.	5a ◉	23	◉ 24	25
5b State and local real estate taxes	5b ◉	26	27	28
5c State and local personal property taxes	5c ◉	29	30	31
5d Add lines 5a through 5c	5d ◉	32	33	34
5e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately) in column A Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C	5e ◉	35	◉ 36	◉ 37
6 Other taxes. List type ◉ 38	6 ◉	39	◉ 40	◉ 41
7 Add lines 5e and 6	7 ◉	42	◉ 43	◉ 44
Interest You Paid				
8a Home mortgage interest and points reported to you on Form 1098	8a ◉	45	46	◉ 47
8b Home mortgage interest not reported to you on Form 1098	8b ◉	48	49	◉ 50
8c Points not reported to you on Form 1098.	8c ◉	51	52	◉ 53
8d Mortgage insurance premiums	8d ◉	54	◉ 55	56
8e Add lines 8a through 8d	8e ◉	57	◉ 58	◉ 59
9 Investment interest.	9 ◉	60	◉ 61	◉ 62
10 Add lines 8e and 9	10 ◉	63	◉ 64	◉ 65
Gifts to Charity				
11 Gifts by cash or check	11 ◉	66	◉ 67	◉ 68
12 Other than by cash or check.	12 ◉	69	◉ 70	◉ 71
13 Carryover from prior year.	13 ◉	72	◉ 73	◉ 74
14 Add lines 11 through 13.	14 ◉	75	◉ 76	◉ 77
Casualty and Theft Losses				
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.	15 ◉	78	◉ 79	◉ 80
Other Itemized Deductions				
16 Other—from list in federal instructions	16 ◉	81	◉ 82	◉ 83
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17 ◉	84	◉ 85	◉ 86
18 **Total.** Combine line 17 column A less column B plus column C	◉ 18			87

Schedule CA (540) Substitute Mapped Form

Job Expenses and Certain Miscellaneous Deductions

19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions.	19	88
20	Tax preparation fees.	20	89
21	Other expenses - investment, safe deposit box, etc. List type 90	21	91
22	Add lines 19 through 21	22	92
23	Enter amount from federal Form 1040 or 1040-SR, line 8 93		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0.	24	94
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	25	95
26	**Total Itemized Deductions.** Add line 18 and line 25.	26	96
27	Other adjustments. See instructions. Specify. 97	27	98
28	Combine line 26 and line 27.	28	99

29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?

Single or married/RDP filing separately **$200,534**
Head of household **$300,805**
Married/RDP filing jointly or qualifying widow(er) **$401,072**

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29 . . . . . 29 100

30 Enter the larger of the amount on line 29 or your standard deduction listed below

Single or married/RDP filing separately. See instructions. **$4,537**
Married/RDP filing jointly, head of household, or qualifying widow(er) **$9,074**

Transfer the amount on line 30 to Form 540, line 18 . . . . . 30 101

This space reserved for 2D barcode

This space reserved for 2D barcode

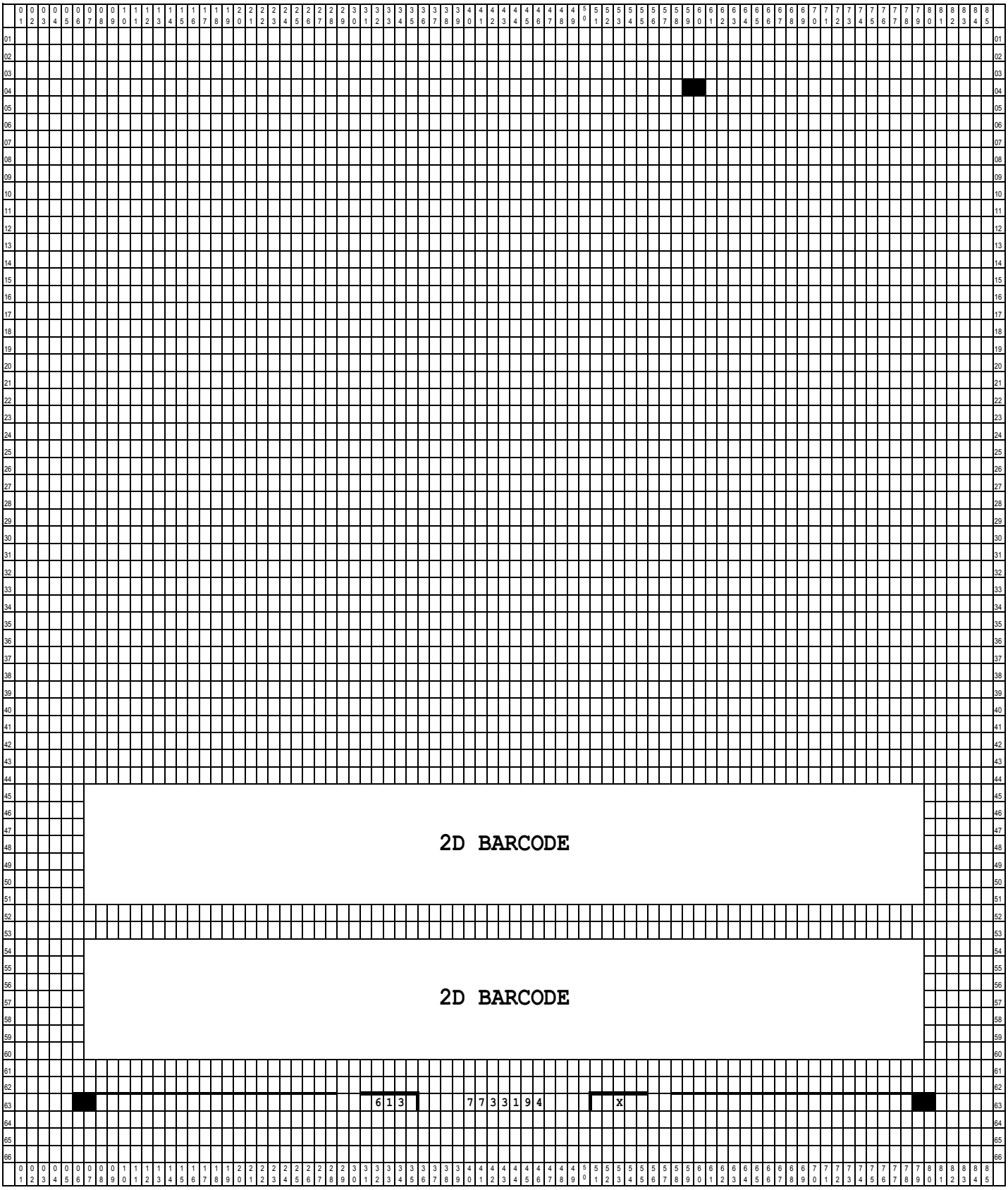
613 7733194 Schedule CA (540) 2019 **Side 3**

Schedule CA (540) Barcode Placement Side 3 Specifications

Comments: Use Courier 12-point font for CTP ID and Doc. ID (print line 63).

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-44	Blank lines	–	–	–	–
45-51	“2D BARCODE”	7	73	79	Conventional form size/style
52-53	Blank lines	–	–	–	–
54-60	“2D BARCODE”	7	73	79	Conventional form size/style
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional form	–	–	–	End of bottom registration mark, anchor mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, “7733194” (Side 3)

Schedule CA (540) Barcode Placement Side 3 Record Layout
Note: Record Layout is Reduced



Schedule D (540) 2D Specifications Barcode 1 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	776-01	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for every change to the barcode	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer's Suffix	A	4		
11		Taxpayer's SSN or ITIN	N	9		
12	1aa	Line 1aa Description of Property	AN	35	Special chars: space .	
13	1ab	Line 1ab Sales price	N	15	Special chars: –	
14	1ac	Line 1ac Cost or other basis	N	15	Special chars: –	
15	1ad	Line 1ad Loss	N	15		
16	1ae	Line 1ae Gain	N	15	Special chars: –	
17	1ba	Line 1ba Description of Property	AN	35	Special chars: space .	
18	1bb	Line 1bb Sales price	N	15	Special chars: –	
19	1bc	Line 1bc Cost or other basis	N	15	Special chars: –	
20	1bd	Line 1bd Loss	N	15		
21	1be	Line 1be Gain	N	15	Special chars: –	
22	1ca	Line 1ca Description of Property	AN	35	Special chars: space .	
23	1cb	Line 1cb Sales price	N	15	Special chars: –	
24	1cc	Line 1cc Cost or other basis	N	15	Special chars: –	
25	1cd	Line 1cd Loss	N	15		
26	1ce	Line 1ce Gain	N	15	Special chars: –	
27	1da	Line 1da Description of Property	AN	35	Special chars: space .	
28	1db	Line 1db Sales price	N	15	Special chars: –	
29	1dc	Line 1dc Cost or other basis	N	15	Special chars: –	
30	1dd	Line 1dd Loss	N	15		
31	1de	Line 1de Gain	N	15	Special chars: –	
32	1ea	Line 1ea Description of Property	AN	35	Special chars: space .	
33	1eb	Line 1eb Sales price	N	15	Special chars: –	
34	1ec	Line 1ec Cost or other basis	N	15	Special chars: –	

Schedule D (540) 2D Specifications Barcode 1 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
35	1ed	Line 1ed Loss	N	15		
36	1ee	Line 1ee Gain	N	15	Special chars: –	
37	1fa	Line 1fa Description of Property	AN	35	Special chars: space .	
38	1fb	Line 1fb Sales price	N	15	Special chars: –	
39	1fc	Line 1fc Cost or other basis	N	15	Special chars: –	
40	1fd	Line 1fd Loss	N	15		
41	1fe	Line 1fe Gain	N	15	Special chars: –	
42	1ga	Line 1ga Description of Property	AN	35	Special chars: space .	
43	1gb	Line 1gb Sales price	N	15	Special chars: –	
44	1gc	Line 1gc Cost or other basis	N	15	Special chars: –	
45	1gd	Line 1gd Loss	N	15		
46	1ge	Line 1ge Gain	N	15	Special chars: –	
47	1ha	Line 1ha Description of Property	AN	35	Special chars: space .	
48	1hb	Line 1hb Sales price	N	15	Special chars: –	
49	1hc	Line 1hc Cost or other basis	N	15	Special chars: –	
50	1hd	Line 1hd Loss	N	15		
51	1he	Line 1he Gain	N	15	Special chars: –	
52	1ia	Line 1ia Description of Property	AN	35	Special chars: space .	
53	1ib	Line 1ib Sales price	N	15	Special chars: –	
54	1ic	Line 1ic Cost or other basis	N	15	Special chars: –	
55	1id	Line 1id Loss	N	15		
56	1ie	Line 1ie Gain	N	15	Special chars: –	
57	1ja	Line 1ja Description of Property	AN	35	Special chars: space .	
58	1jb	Line 1jb Sales price	N	15	Special chars: –	
59	1jc	Line 1jc Cost or other basis	N	15	Special chars: –	
60	1jd	Line 1jd Loss	N	15		
61	1je	Line 1je Gain	N	15	Special chars: –	
62	1ka	Line 1ka Description of Property	AN	35	Special chars: space .	
63	1kb	Line 1kb Sales price	N	15	Special chars: –	
64	1kc	Line 1kc Cost or other basis	N	15	Special chars: –	
65	1kd	Line 1kd Loss	N	15		
66	1ke	Line 1ke Gain	N	15	Special chars: –	
67	1la	Line 1la Description of Property	AN	35	Special chars: space .	
68	1lb	Line 1lb Sales price	N	15	Special chars: –	
69	1lc	Line 1lc Cost or other basis	N	15	Special chars: –	
70	1ld	Line 1ld Loss	N	15		
71	1le	Line 1le Gain	N	15	Special chars: –	
72	1ma	Line 1ma Description of Property	AN	35	Special chars: space .	

Schedule D (540) 2D Specifications Barcode 1 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
73	1mb	Line 1mb Sales price	N	15	Special chars: –	
74	1mc	Line 1mc Cost or other basis	N	15	Special chars: –	
75	1md	Line 1md Loss	N	15		
76	1me	Line 1me Gain	N	15	Special chars: –	
77	1na	Line 1na Description of Property	AN	35	Special chars: space .	
78	1nb	Line 1nb Sales price	N	15	Special chars: –	
79	1nc	Line 1nc Cost or other basis	N	15	Special chars: –	
80	1nd	Line 1nd Loss	N	15		
81	1ne	Line 1ne Gain	N	15	Special chars: –	
82	1oa	Line 1oa Description of Property	AN	35	Special chars: space .	
83	1ob	Line 1ob Sales price	N	15	Special chars: –	
84	1oc	Line 1oc Cost or other basis	N	15	Special chars: –	
85	1od	Line 1od Loss	N	15		
86	1oe	Line 1oe Gain	N	15	Special chars: –	
87		END OF FILE	AN	5	*EOD*	

Schedule D (540) 2D Specifications Barcode 2 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	776-02	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for every change to the barcode	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7	1pa	Line 1pa Description of Property	AN	35	Special chars: space .	
8	1pb	Line 1pb Sales price	N	15	Special chars: –	
9	1pc	Line 1pc Cost or other basis	N	15	Special chars: –	
10	1pd	Line 1pd Loss	N	15		
11	1pe	Line 1pe Gain	N	15	Special chars: –	
12	1qa	Line 1qa Description of Property	AN	35	Special chars: space .	
13	1qb	Line 1qb Sales price	N	15	Special chars: –	
14	1qc	Line 1qc Cost or other basis	N	15	Special chars: –	
15	1qd	Line 1qd Loss	N	15		
16	1qe	Line 1qe Gain	N	15	Special chars: –	
17	1ra	Line 1ra Description of Property	AN	35	Special chars: space .	
18	1rb	Line 1rb Sales price	N	15	Special chars: –	
19	1rc	Line 1rc Cost or other basis	N	15	Special chars: –	
20	1rd	Line 1rd Loss	N	15		
21	1re	Line 1re Gain	N	15	Special chars: –	
22	1sa	Line 1sa Description of Property	AN	35	Special chars: space .	
23	1sb	Line 1sb Sales price	N	15	Special chars: –	
24	1sc	Line 1sc Cost or other basis	N	15	Special chars: –	
25	1sd	Line 1sd Loss	N	15		
26	1se	Line 1se Gain	N	15	Special chars: –	
27	1ta	Line 1ta Description of Property	AN	35	Special chars: space .	
28	1tb	Line 1tb Sales price	N	15	Special chars: –	
29	1tc	Line 1tc Cost or other basis	N	15	Special chars: –	
30	1td	Line 1td Loss	N	15		
31	1te	Line 1te Gain	N	15	Special chars: –	
32	1ua	Line 1ua Description of Property	AN	35	Special chars: space .	
33	1ub	Line 1ub Sales price	N	15	Special chars: –	
34	1uc	Line 1uc Cost or other basis	N	15	Special chars: –	
35	1ud	Line 1ud Loss	N	15		

Schedule D (540) 2D Specifications Barcode 2 of 2

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
36	1ue	Line 1ue Gain	N	15	Special chars: –	
37	1va	Line 1va Description of Property	AN	35	Special chars: space .	
38	1vb	Line 1vb Sales price	N	15	Special chars: –	
39	1vc	Line 1vc Cost or other basis	N	15	Special chars: –	
40	1vd	Line 1vd Loss	N	15		
41	1ve	Line 1ve Gain	N	15	Special chars: –	
42	2d	Net Loss	N	15		
43	2e	Net Gain	N	15		
44	3	Capital gain distribution	N	15		
45	4	Total gains	N	15		
46	5	2019 loss	N	15		
47	6	Prior Year Capital Loss Carryover	N	15		
48	7	Total Loss	N	15		
49	8	Net Gain/Loss	N	15	Special chars: –	
50	9	Deductible Loss	N	15		
51	10	Federal Gain/Loss	N	15	Special chars: –	
52	11	California Gain/Loss	N	15	Special chars: –	
53	12a	Capital Gain Subtraction	N	15		
54	12b	Capital Gain Addition	N	15		
55		END OF FILE	AN	5	*EOD*	

Schedule D (540) Substitute Mapped Form

TAXABLE YEAR **2019**

California Capital Gain or Loss Adjustment

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

SCHEDULE **D (540)**

Name(s) as shown on return 7-10

SSN or ITIN 11

1	(a) Description of property Example: 100 shares of "Z" Co.	(b) Sales price	(c) Cost or other basis	(d) Loss If (c) is more than (b), subtract (b) from (c)	(e) Gain If (b) is more than (c), subtract (c) from (b)
a	12	13	14	15	16
b	17	18	19	20	21
c	22	23	24	25	26
d	27	28	29	30	31
e	32	33	34	35	36
f	37	38	39	40	41
g	42	43	44	45	46
h	47	48	49	50	51
i	52	53	54	55	56
j	57	58	59	60	61
k	62	63	64	65	66
l	67	68	69	70	71
m	72	73	74	75	76
n	77	78	79	80	81
o	82	83	84	85	86
p	7	8	9	10	11
q	12	13	14	15	16
r	17	18	19	20	21
s	22	23	24	25	26
t	27	28	29	30	31
u	32	33	34	35	36
v	37	38	39	40	41

2	Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568). 2	42	43
3	Capital gain distributions (federal Form 1099-DIV, box 2a) 3		44
4	Total 2019 gains from all sources. Add column (e) amounts of line 1, line 2, and line 3 4		45
5	2019 loss. Add column (d) amounts of line 1 and line 2. 5	(46)	
6	California capital loss carryover from 2018, if any. See instructions. 6	(47)	
7	Total 2019 loss. Add line 5 and line 6 7	(48)	

For Privacy Notice, get FTB 1131 ENG/SP. 613 7761194 Schedule D (540) 2019 **Side 1**

Schedule D (540) Substitute Mapped Form

8	Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10	**8**	49
9	If line 8 is a loss, enter the smaller of: **a** the loss on line 8.		
	b $3,000 ($1,500 if married/RDP filing separate). See instructions	**9**	(50)
10	Enter the gain or (loss) from federal Form 1040 or 1040-SR, line 6	**10**	51
11	Enter the California gain from line 8 or (loss) from line 9	**11**	52
12	**a** If line 10 is **more** than line 11, enter the difference here and on Schedule CA (540), Part I, Section A, line 6, column B	**12a**	53
	b If line 10 is **less** than line 11, enter the difference here and on Schedule CA (540), Part I, Section A, line 6, column C	**12b**	54

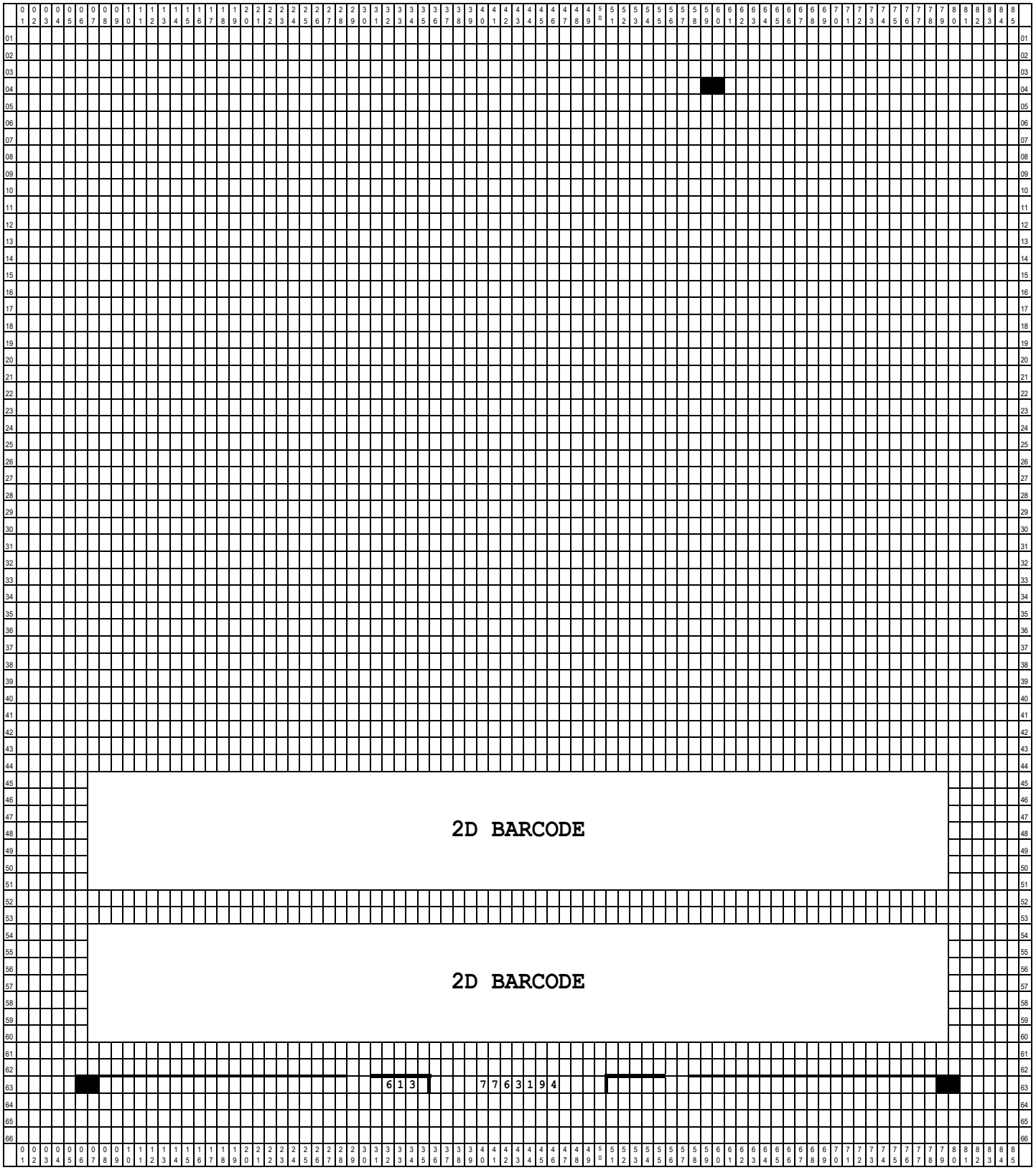
This space reserved for 2D barcode

This space reserved for 2D barcode

Schedule D (540) Barcode Placement Side 2 Specifications

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-44	Blank lines	–	–	–	–
45-51	“2D BARCODE”	7	73	79	Conventional form size/style
52-53	Blank lines	–	–	–	–
54-60	“2D BARCODE”	7	73	79	Conventional form size/style
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional form	–	–	–	End of bottom registration mark, anchor mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric , replace ‘613’ with your assigned CTP ID.
63	Doc. ID (mandatory)	40	7	46	Numeric, “7762194” (Side 2)

Schedule D (540) Barcode Placement Side 2 Record Layout
Note: Record Layout is Reduced



Schedule P (540) 2D Specifications Barcode 1 of 1

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	797	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for change to the barcode.	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer Suffix	A	4		
11		Taxpayer's SSN, or ITIN	N	9		
12	2	Medical and dental expenses	N	15		
13	3	Personal property taxes and real property taxes	N	15		
14	4	Certain interest on a home mortgage not used to buy, build, or improve your home	N	15		
15	5	Miscellaneous itemized deductions	N	15		
16	6	Refund of personal property taxes and real property taxes	N	15		
17	7	Investment interest expense adjustment	N	15	Special chars: –	
18	8	Post-1986 depreciation	N	15	Special chars: –	
19	9	Adjusted gain or loss	N	15	Special chars: –	
20	10	Incentive stock options and California qualified stock options (CASOs)	N	15	Special chars: –	
21	11	Passive activities adjustment	N	15	Special chars: –	
22	12	Beneficiaries of estates and trusts	N	15	Special chars: –	
23	13a	Circulation expenditures	N	15	Special chars: –	
24	13b	Depletion	N	15	Special chars: –	
25	13c	Installment sales	N	15	Special chars: –	
26	13d	Intangible drilling costs	N	15	Special chars: –	
27	13e	Long-term contracts	N	15	Special chars: –	
28	13f	Loss limitations	N	15	Special chars: –	
29	13g	Mining costs	N	15	Special chars: –	
30	13h	Patron's adjustment	N	15	Special chars: –	
31	13i	Pollution control facilities	N	15	Special chars: –	
32	13j	Research and experimental	N	15	Special chars: –	
33	13k	Tax shelter farm activities	N	15	Special chars: –	
34	13l	Related adjustments	N	15	Special chars: –	

Schedule P (540) 2D Specifications Barcode 1 of 1

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
35	13	Other adjustments and preference. Enter the amount if any for each item a through	N	15	Special chars: –	
36	14	Total adjustments and preferences	N	15	Special chars: –	
37	15	Enter taxable income from Form 540	N	15	Special chars: –	
38	16	Regular NOL deductions	N	15		
39	17	AMTI exclusion line 17	N	15		
40	18	Federal adjusted gross income	N	15		
41	19	Combine 14 through 18	N	15	Special chars: –	
42	20	AMT NOL deduction	N	15	Special chars: –	
43	21	AMTI	N	15	Special chars: –	
44	22	Exemption amount	N	15		
45	24	Tentative minimum tax	N	15	Special chars: –	
46	25	Regular tax before credits	N	15	Special chars: –	
47	26	Alternative minimum tax	N	15		
48	Part III, Line 1	Enter the amount from 540, line 35	N	15	Special chars: –	
49	Part III, Line 2	Enter the tentative minimum tax from Part II, line 24	N	15	Special chars: –	
50	Part III, Line 3c	Excess tax that may be offset by credits	N	15		
51	Part III, Line 4b	Code: 162 Prison inmate labor, credit used	N	15		
52	Part III, Line 5b	Code: 232 Child and dependent care expenses, credit used	N	15		
53	Part III, Line 6	Code	N	3		
54	Part III, Line 6b	Credit used	N	15		
55	Part III, Line 6d	Credit carryover	N	15		
56	Part III, Line 7	Code	N	3		
57	Part III, Line 7b	Credit used	N	15		
58	Part III, Line 7d	Credit carryover	N	15		
59	Part III, Line 8	Code	N	3		
60	Part III, Line 8b	Credit used	N	15		
61	Part III, Line 8d	Credit carryover	N	15		
62	Part III, Line 9	Code	N	3		
63	Part III, Line 9b	Credit used	N	15		
64	Part III, Line 9d	Credit carryover	N	15		

Schedule P (540) 2D Specifications Barcode 1 of 1

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
65	Part III, Line 10a	Code: 188 Credit for prior year AMT, credit amount	N	15		
66	Part III, Line 10b	Code: 188 Credit for prior year AMT, credit used	N	15		
67	Part III, Line 10d	Code: 188 Credit for prior year AMT, credit carryover	N	15		
68	Part III, Line 11c	Enter the amount from line 1 or….	N	15	Special chars: –	
69	Part III, Line 12b	Code: 170 Credit for joint custody head of household, credit used	N	15		
70	Part III, Line 13b	Code: 173 Credit for dependent parent, credit used	N	15		
71	Part III, Line 14b	Code: 163 Credit for senior head of household, credit used	N	15		
72	Part III, Line 15b	Nonrefundable renter's credit, credit used	N	15		
73	Part III, Line 16	Code	N	3		
74	Part III, line 16b	Credit used	N	15		
75	Part III, line 16d	Credit carryover	N	15		
76	Part III, Line 17	Code	N	3		
77	Part III, Line 17b	Credit used	N	15		
78	Part III, Line 17d	Credit carryover	N	15		
79	Part III, Line 18	Code	N	3		
80	Part III, Line 18b	Credit used	N	15		
81	Part III, Line 18d	Credit carryover	N	15		
82	Part III, Line 19	Code	N	3		
83	Part III, Line 19b	Credit used	N	15		
84	Part III, Line 19d	Credit carryover	N	15		
85	Part III, Line 20b	Code: 187 Other state tax credit, credit used	N	15		
86	Part III, Line 21c	Enter your alternative minimum tax from Part II, line 26	N	15	Special chars: –	
87	Part III, Line 22b	Code: 180 solar energy credit carryover used this year	N	15		
88	Part III, Line 22d	Code: 180 solar energy credit carryover	N	15		
89	Part III, Line 23b	Code: 181 Commercial solar energy credit carryover used this year	N	15		

Schedule P (540) 2D Specifications Barcode 1 of 1

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
90	Part III, Line 23d	Code: 181 Commercial solar energy credit carryover	N	15		
91	Part III, Line 24c	Adjusted AMT	N	15	Special chars: –	
92		END OF FILE	AN	5	*EOD*	

Schedule P (540) Substitute Mapped Form

TAXABLE YEAR **2019**

Alternative Minimum Tax and Credit Limitations — Residents

CALIFORNIA SCHEDULE **P (540)**

Attach this schedule to Form 540.

Name(s) as shown on Form 540 **7-10** | Your SSN or ITIN **11**

Part I Alternative Minimum Taxable Income (AMTI) **Important:** See instructions for information regarding California/federal differences.

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Form 540, line 18, and go to line 6	1		00
2	Medical and dental expenses. Enter the smaller of Schedule A (Form 1040 or 1040-SR), line 4, or 2½% (.025) of Form 1040 or 1040-SR, line 8b	2	12	00
3	Personal property taxes and real property taxes. See instructions	3	13	00
4	Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions	4	14	00
5	Miscellaneous itemized deductions. See instructions	5	15	00
6	Refund of personal property taxes and real property taxes. See instructions. **Do not** include your state income tax refund on this line.	6	(16	00)
7	Investment interest expense adjustment. See instructions.	7	17	00
8	Post-1986 depreciation. See instructions.	8	18	00
9	Adjusted gain or loss. See instructions	9	19	00
10	**Incentive stock options and California qualified stock options (CQSOs). See instructions**	10	20	00
11	**Passive activities adjustment. See instructions**	11	21	00
12	**Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a**	12	22	00

13 Other adjustment and preferences. Enter the amount, if any, for each item, a through l, and enter the total on line 13. See instructions.

a	Circulation expenditures	23	00	g	Mining costs	29	00
b	Depletion	24	00	h	Patron's adjustment	30	00
c	Installment sales	25	00	i	Pollution control facilities	31	00
d	Intangible drilling costs	26	00	j	Research and experimental	32	00
e	Long-term contracts	27	00	k	Tax shelter farm activities	33	00
f	Loss limitations	28	00	l	Related adjustments	34	00

		13	35	00
14	Total Adjustments and Preferences. Combine line 1 through line 13	14	36	00
15	Enter taxable income from Form 540, line 19. See instructions	15	37	00
16	Net operating loss (NOL) deductions from Schedule CA (540), Part I, Section B, line 8b, line 8d, and line 8e, column B. Enter as a positive amount	16	38	00
17	AMTI exclusion. See instructions	17	(39	00)
18	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions.	18	(40	00)

Single or married/RDP filing separately $200,534
Married/RDP filing jointly or qualifying widow(er) $401,072
Head of household $300,805

19	Combine line 14 through line 18	19	41	00
20	Alternative minimum tax NOL deduction. See instructions	20	42	00
21	**Alternative Minimum Taxable Income.** Subtract line 20 from line 19 (if married/RDP filing separately and line 21 is more than $381,017, see instructions).	21	43	00

Part II Alternative Minimum Tax (AMT)

22 **Exemption Amount.** (If this schedule is for a certain child under age 24, see instructions.)

If your filing status is:	And line 21 is not over:	Enter on line 22:
Single or head of household	$276,552	$73,748
Married/RDP filing jointly or qualifying widow(er)	$368,737	$98,330
Married/RDP filing separately	$184,365	$49,163

If Part I, line 21 is more than the amount shown above for your filing status, see instructions.

22		22	44	00
23	Subtract line 22 from line 21. If zero or less, enter -0-	23		00
24	Tentative Minimum Tax. Multiply line 23 by 7.0% (.07)	24	45	00
25	Regular tax before credits from Form 540, line 31	25	46	00
26	**Alternative Minimum Tax.** Subtract line 25 from line 24. If zero or less, enter -0- here and on Form 540, line 61. If more than zero, enter here and on Form 540, line 61. If you make estimated tax payments for taxable year 2020, enter amount from line 26 on the 2020 Form 540-ES, Estimated Tax Worksheet, line 16. (Exception: If you have carryover credit for solar energy or commercial solar energy, first enter the result on Side 2, Part III, Section C, line 22 or 23)	26	47	00

Schedule P (540) Substitute Mapped Form

Part III Credits that Reduce Tax **Note:** Be sure to attach your credit forms to Form 540.

1 Enter the amount from Form 540, line 35	1	48	00
2 Enter the tentative minimum tax from Side 1, Part II, line 24	2	49	00

		(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
Section A – Credits that reduce excess tax.					
3 Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits	3			50	
A1 Credits that reduce excess tax and have no carryover provisions.					
4 Code: 162 Prison inmate labor credit (FTB 3507)	4		51		
5 Code: 232 Child and dependent care expenses credit (FTB 3506)	5		52		
A2 Credits that reduce excess tax and have carryover provisions. See instructions.					
6 Code: 53 ___ ___ Credit Name:	6		54		55
7 Code: 56 ___ ___ Credit Name:	7		57		58
8 Code: 59 ___ ___ Credit Name:	8		60		61
9 Code: 62 ___ ___ Credit Name:	9		63		64
10 Code: 188 Credit for prior year alternative minimum tax	10	65	66		67
Section B – Credits that may reduce tax below tentative minimum tax.					
11 If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c).	11			68	
B1 Credits that reduce net tax and have no carryover provisions.					
12 Code: 170 Credit for joint custody head of household	12		69		
13 Code: 173 Credit for dependent parent	13		70		
14 Code: 163 Credit for senior head of household	14		71		
15 Nonrefundable renter's credit	15		72		
B2 Credits that reduce net tax and have carryover provisions. See instructions.					
16 Code: 73 ___ ___ Credit Name:	16		74		75
17 Code: 76 ___ ___ Credit Name:	17		77		78
18 Code: 79 ___ ___ Credit Name:	18		80		81
19 Code: 82 ___ ___ Credit Name:	19		83		84
B3 Other state tax credit.					
20 Code: 187 Other state tax credit	20		85		
Section C – Credits that may reduce alternative minimum tax.					
21 Enter your alternative minimum tax from Side 1, Part II, line 26	21			86	
22 Code: 180 Solar energy credit carryover from Section B2, column (d)	22		87		88
23 Code: 181 Commercial solar energy credit carryover from Section B2, column (d)	23		89		90
24 Adjusted AMT. Enter the balance from line 23, column (c) here and on Form 540, line 61	24			91	

This space reserved for 2D barcode

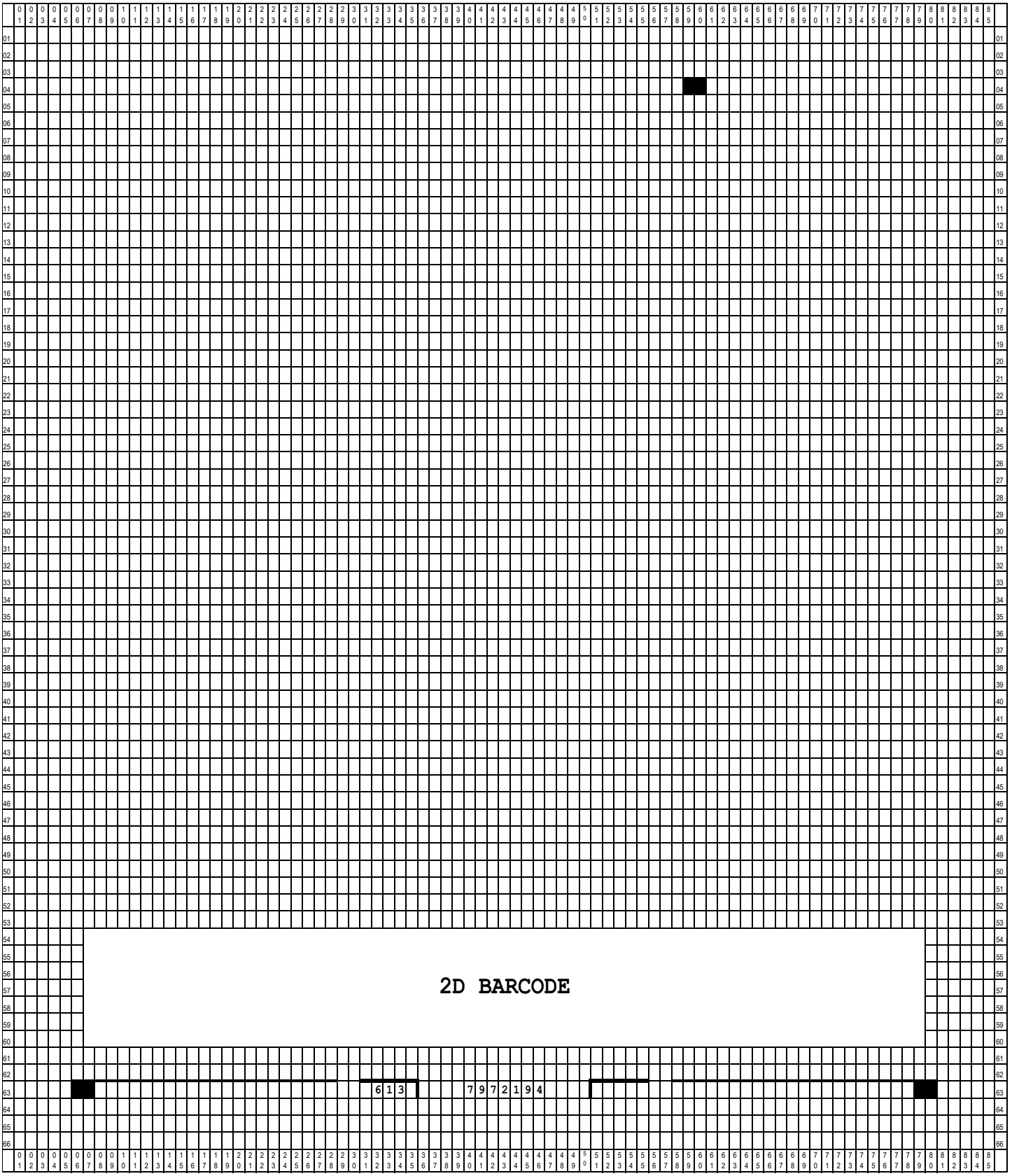
Schedule P (540) Barcode Placement Side 2 Specifications

Comments: Use Courier 12-point font, for CTP ID and Doc. ID (print line 63).

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-53	Blank lines	–	–	–	–
54-60	“2D BARCODE”	7	73	79	Conventional form size/style
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional form	–	–	–	End of bottom registration mark, anchor mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, “7972194” (Side 2)

Schedule P (540) Barcode Placement Side 2 Record Layout

Note: Record Layout is Reduced



Schedule X 2D Specifications Barcode 1 of 1

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	853	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for each change to the barcode.	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer Suffix	A	4		
11		Taxpayer's SSN or ITIN	N	9		
12	1	Amount you owe on amended tax return	N	15		
13	2	Overpaid tax	N	15		
14	3	Add line 1 and line 2	N	15		
15	4	Refund on amended tax return	N	15		
16	5	Tax paid with original tax return	N	15		
17	6	Add line 4 and line 5	N	15		
18	7	Amount you owe	N	15		
19	8c	Penalties/Interest	N	15		
20	9	Refund subtotal	N	15		
21	10	Amount of line 9 you want applied to your 2020 estimated tax	N	15		
22	11	REFUND	N	15		
23	1a	Protective claim for refund Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
24	1b	Reservation source income adjustments Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
25	1c	Pass-through entity adjustment Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
26	1d	Federal audit and/or adjustments Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
27	1e	FTB audit contact Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark

Schedule X 2D Specifications Barcode 1 of 1

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ *Comments*	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
28	1f	NOL carryback Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
29	1g	Error on original return Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
30	1h	Credit adjustment Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
31	1i	Earned income tax credit Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
32	1j	Disaster Loss Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
33	1k	Military HR 100 Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
34	1l	Informal Claim Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
35	1m	Other Check box	X	1	Upper X=marked check box Blank=unmarked check box	Print: Check mark
36		END OF FILE	AN	1	*EOD*	

Schedule X Substitute Mapped Form

TAXABLE YEAR

California Explanation of Amended Return Changes

CALIFORNIA SCHEDULE

X

Attach this schedule to amended Form 540, Form 540 2EZ, or Form 540NR

Name(s) as shown on amended tax return **7-10**

Your SSN or ITIN **11**

Part I Financial Adjustments – Reconciliation

1	Enter the amount you owe, as shown on the amended tax return	**1**	**12**	00
2	Overpaid tax, if any, as shown on original tax return or as previously adjusted by the FTB. See instructions	**2**	**13**	00
3	Add line 1 and line 2	**3**	**14**	00
4	Enter the refund, as shown on the amended tax return. See instructions	**4**	**15**	00
5	Tax paid with original tax return plus additional tax paid after it was filed. Do not include penalties and interest	**5**	**16**	00
6	Add line 4 and line 5	**6**	**17**	00
7	**AMOUNT YOU OWE.** If line 3 is more than line 6, subtract line 6 from line 3. See instructions.	**7**	**18**	00
8	Penalties/Interest. See instructions: **Penalties 8a** _____ **Interest 8b** _____	**8c**	**19**	00
9	**Refund subtotal.** If line 6 is more than line 3, subtract line 3 from line 6.	**9**	**20**	00
10	Amount of line 9 you want applied to your 2020 estimated tax. See instructions.	**10**	**21**	00
11	**REFUND.** See instructions.	**11**	**22**	00

Part II Reason(s) for Amending

1 Check all that apply:

a	**23**	Protective claim for refund	**f**	**28**	NOL carryback. See instructions.	**k**	**33**	Military HR 100
b	**24**	Reservation source income adjustments	**g**	**29**	Error on original return	**l**	**34**	Informal claim
c	**25**	Pass-through entity adjustments	**h**	**30**	Credit adjustment	**m**	**35**	Other
d	**26**	Federal audit and/or adjustments	**i**	**31**	Earned income tax credit			
e	**27**	FTB audit contact	**j**	**32**	Disaster loss			

2 Provide further explanation of reason(s) for amending below. If needed, attach a separate sheet that includes your name and SSN or ITIN.

This space reserved for 2D barcode

For Privacy Notice, get FTB 1131 ENG/SP. 613 8531194 Schedule X 2019

Schedule X Barcode Placement Side 1 Specifications

Comments: Use Courier 12-point font, for CTP ID and Doc. ID (print line 63).

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-53	Blank lines	–	–	–	–
54-60	“2D BARCODE”	7	73	79	Conventional form size/style
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional form	–	–	–	End of bottom registration mark, anchor mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, “8531194” (Side 1)

Schedule X Barcode Placement Side 1 Record Layout

Note: Record Layout is Reduced