

CD-405

C CORPORATION TAX RETURN 2023 (REVISION 8-21-23)

CHANGES FOR THE YEAR

- Barcode, line geometry, revision date and tax year references updated.
- Credit for Income Tax Paid to another State or Country was removed.
- NOTE:** to avoid a resubmission request for the incorrect variety of test samples, make sure to submit test samples with negative values on Lines 7, 8, 12, 13, 15, 16 and 17 for Form CD-405, including the full field.

Production Details:

| | |
|--|---|
| Submission Approval Start Date: | October 6, 2023 |
| Target Date for Initial Submission: | October 27, 2023 |
| Required Approval Date: | November 20, 2023 |
| Form Period Date Effective: | Calendar Year December 31, 2023; Fiscal Year November 30, 2024 |
| For Filing Periods | December 2023 and later |
| Form Placed in Software: | After December 31, 2023 |
| Unchanged/Updated: | Updated |

9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 by PDF or 10 by Mail

Note: This form is part of a set; all forms in the set require approval.

BARCODE:

The barcode must read 63001XX025. Replace (XX) with your two-digit Software Developer Identification Number.

Align barcode between Row 34, Column 6-10 and Row 49, Column 6-10. Print the number either stacked or vertically to the right of the barcode.

USE:

- 12 point Courier font for variable fields
- All capital letters for variable text
- Correct barcode length
- Correct matching line geometry
- Data placement from SD version
- Foreign zip code of 00000 in scanband for two required fields
- Hard coded year "23" for the tax year - including blank copy
- High resolution bitmap for barcodes
- Matching alignment between the full field and test samples
- No punctuation or special characters in address field
- Proper format when data of paid preparer ID and telephone number flows into scan band
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for FEINs/SSNs

BARCODE DIMENSIONS:

- MAKE SURE THE BARCODE READS AND IS PROPERLY PLACED BASED ON THE SPECIFICATIONS GIVEN
- SYMBOLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

TEST SAMPLES:

- CONFIRM DATA/TEXT PLACEMENT MATCHES THE SP VERSION
- PLEASE NOTE: BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- IF SENDING IN BY EXPRESS MAIL, PLEASE SEND ADDITIONAL TEST SAMPLES AS REQUIRED
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- INCLUDE AT LEAST 1 TEST SAMPLE WITH OTHER TAX YEAR ENDING 2/29/24
- INCLUDE AT LEAST ONE TEST SAMPLE WITH A BALANCE DUE, REFUND DUE AND ZERO DUE AMOUNT
- USE A DIFFERENT AMOUNT FOR EACH FIELD
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES

| PROPOSED VARIETY OF CD-405 TEST SAMPLES | | | | | | | |
|---|----|----|----|----|----|----|----|
| TEST SAMPLE: | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| CY/FY | FY | CY | FY | FY | CY | FY | CY |
| IR | N | Y | N | N | N | N | N |
| FR | N | N | Y | Y | N | N | N |
| SR | Y | N | Y | Y | N | N | Y |
| AR | Y | N | N | N | N | Y | N |
| RE | Y | N | N | Y | Y | N | N |
| TE | N | Y | Y | N | Y | N | Y |
| NF | N | Y | N | N | Y | N | Y |
| CR | Y | N | Y | N | N | Y | Y |
| NCR | N | Y | N | N | N | Y | N |
| 478 | Y | N | Y | N | N | N | Y |
| EP | Y | N | N | Y | Y | Y | N |
| FDEXT | N | Y | N | Y | N | N | N |
| HCE | N | N | N | Y | N | N | N |
| EU | S | A | P | | | | |
| NEG LN 7 | Y | N | N | Y | N | N | N |
| NEG LN 8 | N | N | Y | N | N | N | Y |
| NEG LN 12 | N | Y | N | N | Y | N | N |
| NEG LN 13 | N | N | N | Y | N | Y | N |
| NEG LN 15 | Y | N | Y | N | Y | N | N |
| NEG LN 16 | Y | Y | N | N | Y | Y | Y |
| NEG LN 17 | N | Y | N | Y | Y | Y | N |

Placement of Variable Data

| Print Line Number | Identification | Begin Print Position | Maximum Field Length | End Print Position | Field Description |
|-------------------|----------------------|----------------------|----------------------|--------------------|--|
| 7 | Other Year Beginning | 35 | 8 | 42 | Numeric; No Punctuation Starting Date. Ex. 03 01 23 23 must be hard coded |
| 7 | And Ending | 53 | 8 | 60 | Numeric; No Punctuation Ending Date. Ex. 02 29 24 |
| 18 | Legal Name | 6 | 4 | 9 | Alphanumeric 1 st four characters of legal name |
| 18 | Address | 12 | 4 | 15 | Alphanumeric 1 st four characters of address |
| 18 | Zip Code | 18 | 5 | 22 | Numeric; 5-digit zip code |
| 18 | FEIN | 25 | 9 | 33 | Numeric; No dashes Print number consecutively |
| 18 | SOS ID Number | 36 | 7 | 42 | Numeric |
| 18 | NAICS Code | 45 | 6 | 50 | Numeric |
| 20 | Paid Preparer ID | 6 | 2 | 7 | PP |
| 20 | Paid Preparer ID | 10 | 9 | 18 | Alphanumeric Enter FEIN, SSN, PTIN or Blank |
| 20 | PFSP | 21 | 4 | 24 | PFSP |
| 20 | PFSP | 27 | 1 | 27 | Alpha; F: FEIN, S: SSN or P: PTIN |
| 20 | Initial Return | 30 | 2 | 31 | IR |
| 20 | Initial Return | 34 | 1 | 34 | Alpha; Y or N Y: Yes N: No |
| 20 | Final Return | 37 | 2 | 38 | FR |
| 20 | Final Return | 41 | 1 | 41 | Alpha; Y or N Y: Yes N: No |
| 20 | Short Year Return | 44 | 2 | 45 | SR |
| 20 | Short Year Return | 48 | 1 | 48 | Alpha; Y or N Y: Yes N: No |
| 20 | Amended Return | 51 | 2 | 52 | AR |
| 20 | Amended Return | 55 | 1 | 55 | Alpha; Y or N Y: Yes N: No |

| | | | | | |
|-------|------------------------|----|----|----|----------------------------------|
| 22 | Corporate Phone Number | 6 | 2 | 7 | TN |
| 22 | Corporate Phone Number | 10 | 10 | 19 | Numeric |
| 22 | REIT | 22 | 2 | 23 | RE |
| 22 | REIT | 26 | 1 | 26 | Alpha; Y or N Y: Yes N: No |
| 22 | Tax Exempt | 29 | 2 | 30 | TE |
| 22 | Tax Exempt | 33 | 1 | 33 | Alpha; Y or N Y: Yes N: No |
| 22 | Non U.S./Foreign | 36 | 2 | 37 | NF |
| 22 | Non U.S./Foreign | 40 | 1 | 40 | Alpha; Y or N Y: Yes N: No |
| 22 | Combined Return | 43 | 2 | 44 | CR |
| 22 | Combined Return | 47 | 1 | 47 | Alpha; Y or N Y: Yes N: No |
| 22 | NC Rehab | 50 | 3 | 52 | NCR |
| 22 | NC Rehab | 55 | 1 | 55 | Alpha; Y or N Y: Yes N: No |
| 22 | 478 | 58 | 3 | 60 | 478 |
| 22 | 478 | 63 | 1 | 63 | Alpha; Y or N Y: Yes N: No |
| 22 | Escheatable Property | 66 | 2 | 67 | EP |
| 22 | Escheatable Property | 70 | 1 | 70 | Alpha; Y or N Y: Yes N: No |
| 22 | Federal Extension | 73 | 5 | 77 | FDEXT |
| 22 | Federal Extension | 80 | 1 | 80 | Alpha; Y or N Y: Yes N: No |
| <hr/> | | | | | |
| 24 | Legal Name | 6 | 70 | 75 | Alphanumeric |
| <hr/> | | | | | |
| 26 | Address | 6 | 35 | 40 | Alphanumeric |
| 26 | City | 43 | 20 | 62 | Alpha |
| 26 | State | 65 | 2 | 66 | Alpha |
| 26 | Zip Code | 69 | 5 | 73 | Numeric; 5-digit zip code |

| | | | | | |
|-------|---------------------------|----|----|----|---|
| 28 | Gross Receipts | 12 | 2 | 13 | GR |
| 28 | Gross Receipts | 16 | 13 | 28 | Numeric |
| 28 | Line 07 | 32 | 2 | 33 | 07 |
| 28 | Line 07 | 36 | 11 | 46 | Numeric;"-" |
| 28 | Line 19 | 50 | 2 | 51 | 19 |
| 28 | Line 19 | 54 | 10 | 63 | Numeric |
| 28 | Line 31 | 67 | 2 | 68 | 31 |
| 28 | Line 31 | 75 | 6 | 80 | Numeric |
| <hr/> | | | | | |
| 30 | Total Assets | 12 | 2 | 13 | TA |
| 30 | Total Assets | 16 | 13 | 28 | Numeric |
| 30 | Line 08 | 32 | 2 | 33 | 08 |
| 30 | Line 08 | 36 | 11 | 46 | Numeric;"-" |
| 30 | Line 21 | 50 | 2 | 51 | 21 |
| 30 | Line 21 | 54 | 10 | 63 | Numeric |
| 30 | Exception to Underpayment | 67 | 2 | 68 | EU |
| 30 | Exception to Underpayment | 80 | 1 | 80 | Alpha; A, P, S or Blank A: Annualized Income P: Partial short year (greater than 4 months but less than 12 months) S: Short Period |
| <hr/> | | | | | |
| 32 | Line 01 | 15 | 2 | 16 | 01 |
| 32 | Line 01 | 19 | 10 | 28 | Numeric |
| 32 | Line 10 | 32 | 2 | 33 | 11 |
| 32 | Line 10 | 37 | 10 | 46 | Numeric |
| 32 | Line 23 | 50 | 2 | 51 | 23 |
| 32 | Line 23 | 55 | 9 | 63 | Numeric |
| 32 | Line 32A | 67 | 3 | 69 | 32A |
| 32 | Line 32A | 75 | 6 | 80 | Numeric |
| <hr/> | | | | | |
| 34 | Holding Co. Exception | 15 | 3 | 17 | HCE |
| 34 | Holding Co. Exception | 28 | 1 | 28 | Alpha; Y or N Y: Yes N: No |

| | | | | | |
|-------|----------|----|----|----|--------------|
| 34 | Line 12 | 32 | 2 | 33 | 12 |
| 34 | Line 12 | 36 | 11 | 46 | Numeric; "-" |
| 34 | Line 24A | 50 | 3 | 52 | 24A |
| 34 | Line 24A | 55 | 9 | 63 | Numeric |
| 34 | Line 32B | 67 | 3 | 69 | 32B |
| 34 | Line 32B | 75 | 6 | 80 | Numeric |
| <hr/> | | | | | |
| 36 | Line 02 | 15 | 2 | 16 | 02 |
| 36 | Line 02 | 20 | 9 | 28 | Numeric |
| 36 | Line 13 | 32 | 2 | 33 | 13 |
| 36 | Line 13 | 36 | 11 | 46 | Numeric; "-" |
| 36 | Line 24B | 50 | 3 | 52 | 24B |
| 36 | Line 24B | 55 | 9 | 63 | Numeric |
| 36 | Line 35 | 67 | 2 | 68 | 35 |
| 36 | Line 35 | 72 | 9 | 80 | Numeric |
| <hr/> | | | | | |
| 38 | Line 03 | 15 | 2 | 16 | 03 |
| 38 | Line 03 | 20 | 9 | 28 | Numeric |
| 38 | Line 14 | 32 | 2 | 33 | 14 |
| 38 | Line 14 | 40 | 8 | 46 | Numeric |
| 38 | Line 24C | 50 | 3 | 52 | 24C |
| 38 | Line 24C | 55 | 9 | 63 | Numeric |
| 38 | Line 36 | 67 | 2 | 68 | 36 |
| 38 | Line 36 | 72 | 9 | 80 | Numeric |
| <hr/> | | | | | |
| 40 | Line 04 | 15 | 2 | 16 | 04 |
| 40 | Line 04 | 20 | 9 | 28 | Numeric |
| 40 | Line 15 | 32 | 2 | 33 | 15 |
| 40 | Line 15 | 36 | 11 | 46 | Numeric; "-" |
| 40 | Line 24D | 50 | 3 | 52 | 24D |
| 40 | Line 24D | 55 | 9 | 63 | Numeric |
| 40 | Line 37 | 67 | 2 | 68 | 37 |
| 40 | Line 37 | 72 | 9 | 80 | Numeric |

| | | | | | |
|-------|----------|----|----|----|--------------|
| 42 | Line 05 | 15 | 2 | 16 | 05 |
| 42 | Line 05 | 20 | 9 | 28 | Numeric |
| 42 | Line 16 | 32 | 2 | 33 | 16 |
| 42 | Line 16 | 36 | 11 | 46 | Numeric; “-“ |
| 42 | Line 24E | 50 | 3 | 52 | 24E |
| 42 | Line 24E | 55 | 9 | 63 | Numeric |
| 42 | Line 38 | 67 | 2 | 68 | 38 |
| 42 | Line 38 | 72 | 9 | 80 | Numeric |
| <hr/> | | | | | |
| 44 | Line 06 | 15 | 2 | 16 | 06 |
| 44 | Line 06 | 20 | 9 | 28 | Numeric |
| 44 | Line 17 | 32 | 2 | 33 | 17 |
| 44 | Line 17 | 36 | 11 | 46 | Numeric; “-“ |
| 44 | Line 26 | 50 | 2 | 51 | 26 |
| 44 | Line 26 | 55 | 9 | 63 | Numeric |
| <hr/> | | | | | |
| 46 | Line 18 | 32 | 2 | 33 | 18 |
| 46 | Line 18 | 37 | 10 | 46 | Numeric |
| 46 | Line 27 | 50 | 2 | 51 | 27 |
| 46 | Line 27 | 55 | 9 | 63 | Numeric |