

TABLE OF CONTENTS

ALL FTB TAX FORMS	4
Introduction	4
What's New for 2018	4
Important Reminders	4
<i>Comb Lines</i>	4
<i>Form Year Indicator</i>	4
<i>Font</i>	5
<i>Scannable Format</i>	5
<i>Return Processing (RP) Box</i>	5
<i>"Amount of payment" – Exception for all Scannable Estimate Payment Forms</i> <i>(Forms 100-ES, 540-ES, 541-ES, and FTB 3536)</i>	5
<i>Use of Hyphens in Street Address Field</i>	5
Definitions of Substitute, Scannable, and Reproduced Tax Forms and Vouchers	5
<i>Substitute Tax Forms and Vouchers</i>	5
<i>Scannable Tax Form 540</i>	5
<i>Scannable Payment Forms (Forms 100-ES, 540-ES, 541-ES, and forms FTB 3519, 3522, 3536, 3537, 3538,</i> <i>3539, 3563, 3582, 3582X, 3586, 3587, 3588 and 3843)</i>	6
<i>Voucher Size</i>	6
<i>Reproduced Tax Form</i>	6
"DO NOT FILE" Message Requirements	6
<i>Example of "Do Not File" message</i>	6
Who Must Get Approval for Substitute, Scannable, and Reproduced Tax Forms	6
<i>Substitute and Scannable Forms</i>	6
<i>Reproductions of Official Franchise Tax Board Tax Forms</i>	7
Bottom Margin Registration Marks, Anchor Marks, Document ID, and CTP ID Specifications	7
<i>Bottom Margin Registration Marks</i>	7
<i>Anchor Marks</i>	7
<i>Document ID (Position and contents within the "string")</i>	7
<i>CTP ID</i>	8
How Does the Forms Approval Process Work?	8
Electronic Forms Review Process	9
What the Company Should Do for its Customers and Clients	9
Submitting Forms to FTB for Approval	9
<i>First Submission</i>	9
<i>Second and subsequent review for approval</i>	10
Benefits of Following the Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms	10
Consequences of Not Following the Guidelines for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms	10
How to Contact FTB Regarding Substitute, Scannable, and Reproduced Tax Forms	10
DOC ID LIST (Form Number to Use in Document ID "String")	11
Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement	12
Forms That Require FTB Approval	13
Standard Abbreviations	18
State or U.S. Possessions	18
Country Abbreviation List	19
Credit Names, Acronyms, and Code Number List	20
Repealed Credits with Carryover Provisions	21
SUBSTITUTE TAX FORMS	20
Guidelines for Preparing Substitute Tax Forms	20
<i>Instructional Text</i>	20
<i>Taxpayer's Last Name and Social Security Number (SSN or ITIN)</i>	20
<i>Monetary Amounts</i>	20
<i>Hard Coded Zeroes</i>	20

TABLE OF CONTENTS

<i>Negative Amounts</i>	20
<i>Layout</i>	20
<i>Keying Symbols</i>	20
<i>Source Codes</i>	21
<i>Final Forms on the FTB Website</i>	21
<i>Margins</i>	21
<i>Type Style</i>	21
<i>Shading Requirements</i>	21
<i>Paper</i>	21
<i>Ink</i>	21
<i>Internal Control Numbers (ICN)</i>	21
<i>How to Gain Additional Room on a Form</i>	21
Guidelines for Printing Taxpayer Entity Information for Forms 540, 540 2EZ, Long and Short 540NR	22
Guidelines for Printing Taxpayer Entity Information for Substitute Forms 100, 100S, 100W, 100X, 565, and 568 and Schedules K-1 (100S), K-1 (565), and K-1 (568)	22
Claiming Additional Credits on Personal and Business Entity Tax Forms	22
<i>Form 540 and Long Form 540NR</i>	22
<i>Form 100, Form 100S, and Form 100W</i>	22
Guidelines for Developing Substitute Schedules K-1 (565 and 568)	23
GUIDELINES FOR PREPARING ABOSOLUTE POSITIONING LONG FORM 540NR	
Absolute Positioning Long Form 540NR Approval Checklist	xx
Absolute Positioning Long Form 540NR Entry Record Layout	xx
Absolute Positioning Long Form 540NR Specifications	xx
Absolute Positioning Long Form 540NR Entity Entry Record Layout	xx
GUIDELINES FOR PERSONAL INCOME TAX (PIT) SUBSTITUTE FORMS WITH SCANNABLE ENTITIES	24
Substitute Form 540 Entity Entry Record Layout	24
Substitute Forms 540 2EZ, and Short 540NR Specifications	25
Substitute Forms 540 2EZ, and Short 540NR Entity Entry Record Layout	28
GUIDELINES FOR BUSINESS ENTITY (BE) SUBSTITUTE FORMS WITH SCANNABLE ENTITIES	29
Substitute Forms 100, 100S, 100W, and 100X Specifications	29
Substitute Forms 100, 100S, 100W, and 100X Entity Area Record Layout	31
Substitute Forms 565 and 568 Specifications	32
Substitute Forms 565 and 568 Entity Area Record Layout	35
Substitute Schedule K-1 (100S) Specifications	36
Substitute Schedule K-1 (100S) Entity Area Record Layout	38
Substitute Schedule K-1 (565 and 568) Specifications	39
Substitute Schedule K-1 (565 and 568) Entity Area Record Layout	41
SCANNABLE FORM 540	42
Introduction	42
Guidelines for Preparing Scannable Form 540	42
<i>Instructional Text</i>	42
<i>Taxpayer's Last Name and Social Security Number (SSN or ITIN)</i>	42
<i>Monetary Amounts</i>	42
<i>Hard Coded Zeroes</i>	42
<i>Negative Amounts</i>	42
<i>Layout</i>	42
<i>Keying Symbols</i>	42
<i>Source Code</i>	42
<i>Margins</i>	42
<i>Font</i>	42
<i>Type Style</i>	43
<i>Shading Requirements</i>	43
<i>Paper</i>	43
<i>Ink</i>	43

<i>Internal Control Numbers (ICN)</i>	43
<i>Printing</i>	43
Document ID String	43
Guidelines for Printing Taxpayer Entity Information for Scannable Form 540	43
<i>Taxpayer Entity Information Examples</i>	43
PIT Entity Entry Instructions	43
Mailing and Assembly Instructions for Scannable Form 540	45
Return Mailing Addresses for Scannable Form 540	45
GUIDELINES FOR SCANNABLE FORM 540	46
How Must the Form 540 Scannable Band Appear?	46
Scannable Form 540 Approval Checklist	49
Scannable Form 540 Specifications	51
Form 540 Scannable Band Specifications (Side 1)	54
Scannable Form 540 Record Layout	61
GUIDELINES FOR PERSONAL INCOME TAX (PIT) SCANNABLE PAYMENT FORMS	62
Submitting PIT Scannable Payment Forms 540-ES, 541-ES, FTB 3519, 3563, 3582, 3582X and 3843	
Approval Checklist	62
Scannable Form 540-ES Specifications	63
Scannable Form 540-ES Record Layout	65
Scannable Form 541-ES Specifications	66
Scannable Form 541-ES Record Layout	68
Scannable Form FTB 3519 Specifications	69
Scannable Form FTB 3519 Record Layout	71
Scannable Form FTB 3563 Specifications	72
Scannable Form FTB 3563 Record Layout	74
Scannable Form FTB 3582 Specifications	75
Scannable Form FTB 3582 Record Layout	77
Scannable Form FTB 3582X Specification	78
Scannable Form FTB 3582X Record Layout	80
Scannable Form FTB 3843 Specifications	81
Scannable Form FTB 3843 Record Layout	83
GUIDELINES FOR BUSINESS ENTITY (BE) SCANNABLE PAYMENT FORMS	84
Business Entity Entry Instructions	84
Business Entity Information Examples	85
Submitting BE Scannable Payment Forms 100-ES, FTB 3522, 3536, 3537, 3538, 3539, 3586, 3587	
and 3588 Approval Checklist	86
Scannable Form 100-ES Specifications	87
Scannable Form 100-ES Record Layout	90
Scannable Form FTB 3522 Specifications	91
Scannable Form FTB 3522 Record Layout	93
Scannable Form FTB 3536 Specifications	94
Scannable Form FTB 3536 Record Layout	96
Scannable Form FTB 3537 Specifications	97
Scannable Form FTB 3537 Record Layout	99
Scannable Form FTB 3538 Specifications	100
Scannable Form FTB 3538 Record Layout	102
Scannable Form FTB 3539 Specifications	103
Scannable Form FTB 3539 Record Layout	105
Scannable Form FTB 3586 Specifications	106
Scannable Form FTB 3586 Record Layout	108
Scannable Form FTB 3587 Specifications	109
Scannable Form FTB 3587 Record Layout	111
Scannable Form FTB 3588 Specifications	112
Scannable Form FTB 3588 Record Layout	114

All FTB Tax Forms

Introduction

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

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

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

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

What's New for 2018

Absolute positioning - FTB will begin using the 6x10 character grid to layout substitute forms. The 6x10 dimensions refer to standard 12 point mono spaced font spacing.

Absolute positions are used when any type of data field must be placed in an exact row/column position on the 10 characters per inch by 6 rows per inch grid. FTB will provide specifications for all substitute forms designed for absolute positioning. The specifications will be similar to scannable grid and record layout.

2018 Long Form 540NR will be the first form introduced under absolute positioning. Additional forms to follow absolute positioning will be shared with CTP community as information becomes available.

Obsolete Forms

- FTB 3511, Environmental Tax Credit

New Forms

- FTB 3520 BE, Business Entity or Group Nonresident Power of Attorney Declaration
- FTB 3520 PIT, Individual or Fiduciary Power of Attorney Declaration
- FTB 3520 RVK, Power of Attorney Declaration Revocation
- FTB 3534, Tax Information Authorization
- FTB 3535, Tax Information Authorization Revocation

Voluntary Contribution Funds

Please note the following information regarding the voluntary contributions:

- **New Voluntary Contribution Funds**
 - Code 441 – Organ and Tissue Donor Registry Voluntary Tax Contribution
 - Code 442 – National Alliance on Mental Illness California Voluntary Tax Contribution Fund
 - Code 443 – Schools Not Prisons Voluntary Tax Contribution Fund
- **Repealed Voluntary Contribution Funds** – The following Voluntary Contributions were removed from the returns:
 - None

Legislative Update

For information regarding legislative changes, go to ftb.ca.gov/law.

Important Reminders

Combs Lines

When you develop your substitute, scannable, and 2D Barcode forms, do not include combed lines.

Form Year Indicator

Change the Form Year Indicator on all substitute and scannable forms to "18." Exception: For scannable payment Forms 100-ES, 540-ES, 541-ES, and FTB 3522 and 3536 use "19."

Font

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

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

Scannable Format

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

- Scannable Form 540*
- Scannable voucher Form 100-ES
- Scannable voucher Form 540-ES
- Scannable voucher Form 541-ES
- Scannable voucher FTB 3519
- Scannable voucher FTB 3522
- Scannable voucher FTB 3536
- Scannable voucher FTB 3537
- Scannable voucher FTB 3538

- Scannable voucher FTB 3539
- Scannable voucher FTB 3563
- Scannable voucher FTB 3582
- Scannable voucher FTB 3582X
- Scannable voucher FTB 3586
- Scannable voucher FTB 3587
- Scannable voucher FTB 3588
- Scannable voucher FTB 3843

* CTPs have the option to produce scannable Form 540 or 2D barcode Form 540.

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

- Processing codes in the ARRP “RP” box help identify personal income tax (PIT) taxpayers with special processing requirements for disaster, taxpayer and spouse/RDP deceased dates, IRC 965 income, outside of the USA, and military designations on all computer-generated scannable Form 540, substitute Forms 540, 540 2EZ, Long and Short 540NR tax returns. The ARRP codes should be hard coded. Use the following “RP” codes PIT returns.
 9 = Disaster
 C = Spouse/RDP deceased
 D = Taxpayer deceased
 E = IRC 965
 O = Outside the USA
 U = Military – Combat Zone/Overseas

See the scannable Form 540 specifications for details on how to program the processing codes in the “RP” box.

- For Business Entity (BE) Income Tax Returns, processing codes in the “RP” box help identify taxpayers with special processing requirements for disaster, IRC 965 income, CFC motion picture credit, and military designations on all computer-generated substitute Forms 100, 100S, 100W, 100X, 565, and 568 tax returns. Use the following BE “RP” codes.
 9 = Disaster
 E = IRC 965
 F = CFC Motion Picture Credit
~~U = Military – Combat Zone/Overseas~~

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

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

“Amount of Payment” – Exception for all Scannable Estimate Payment Forms (Forms 100-ES, 540-ES, and 541-ES)

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

them to enter the payment amount by hand.

Use of Hyphens in Street Address Field

Hyphens can only be used in the street address field for all income tax returns, payment forms, and vouchers (scannable and substitute versions).

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

Substitute Tax Forms and Vouchers

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

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

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

Scannable Tax Form 540

The FTB will process all scannable 540 returns (nonremit and remit) through an automated imaging system. Scannable Form 540 is similar to the official Form 540, California Resident Income Tax Return, with the following exceptions on Side 1:

- 1) The taxpayer entity information layout.
- 2) A scannable band area that contains the taxpayer’s tax data and tax preparer’s ID (FEIN and/or PTIN/SSN) number.

For more information see “**Scannable Form 540.**”

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

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

- A taxpayer entity information layout

Voucher Size

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

Reproduced Tax Form

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

“DO NOT FILE” Message Requirements

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

ALL FRANCHISE TAX BOARD TAX FORMS

applicable, signature area.

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

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

Substitute and Scannable Forms

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

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

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

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

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

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

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

Reproductions of Official FTB Tax Forms

The FTB will accept reproductions of official handprint forms without approval if the reproductions are:

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

The signatures on the reproduced forms must be original.

Example of "DO NOT FILE" message

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

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

Your signature	Date	Spouse's/RDP's signature (if a joint tax return, both must sign)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Sign Here

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

Joint tax return? (See instructions)

Your email address. Enter only one email address.

Preferred phone number

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

DO NOT FILE

Firm's name (only firms, if self-employed)

Firm's address

FEIN

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

Print Third Party Designee's Name

Telephone Number

The FTB will accept one-sided reproduced tax forms even if the official form is two-sided. However, other than scannable Form 540, the FTB prefers two-sided reproduced forms that result in the same page arrangement as the official form.

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

- Your customers and clients may **not** reproduce scannable Form 540 or any scannable payment form to fill-in by hand. Scannable 540 and scannable payment forms are strictly for your customers and clients that use a computer to prepare them.
- Publishers may reduce the size of official forms to make them suitable to fit within bound reference material. However, publishers must clearly state on the forms: **“DO NOT FILE THIS FORM.”**
- **Do not** include scannable Form 540 or any scannable payment forms/vouchers in CD-ROM “Reader” or Library products that your customers will use to print and fill-in by hand.

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

Bottom Margin Registration Marks (For all forms)

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

Anchor Marks (For all forms)

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

- The size of the anchor mark is 3/16 of an inch square.
- Where possible, allow 1/4 of an inch of white space around the anchor marks. (**Exception:** Registration marks on print line 62 can touch the bottom anchor marks.)
- Top anchor mark on print line 4, at print positions 59-60.
- Bottom left anchor mark on print line 63, at print

positions 6-7.

- Bottom right anchor mark on print line 63, at print positions 79-80.

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

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

Position	Contents
1-3	Doc ID Number (360, 610, etc.)
4	Side/Page number (1-digit number, exclude text)
5-6	Tax year (2 digits, i.e., “18”)
7	Source code (“4” = substitute form “6” = scannable form)

- If the form is single-sided (no second side as on payment forms/vouchers), the document ID string will print on the side with form/instructions. Identify side number in document ID string as “1.”
- Multi-sided/paged forms must have a document ID string on all pages. **Exception:** Companies are not required to print the bottom registration marks and document ID string on Side/Page 2, 3, etc., if it contains instructions only.
- The document ID string must contain the updated tax year (i.e., “18” for 2018 tax year forms). **Exception:** Scannable estimate vouchers [Forms 100-ES, 540-ES, 541-ES, FTB 3536, and FTB 3522] will use “19” as the tax year in the document ID string.
- Companies **must** maintain all margins.
- The FTB assigns generic number to use as Document ID. See **“DOC ID LIST (Form Number to Use in Document ID ‘String’)”** for a list of Document IDs for each form.
- Courier font 12-point. **Do not** use bold font.

CTP ID (For all forms)

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

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

ALL FRANCHISE TAX BOARD TAX FORMS

- **Developers of Software to be Used with Another Company's Forms**
CTPs must program their three-digit CTP ID to print on print line 63, in print positions 32, 33, and 34. One blank space will follow the CTP ID in position 35 followed by the vertical portion of the left bottom registration mark. See "**Bottom Margin Registration Marks, Anchor Marks, Document ID, and CTP ID Specifications**" and "**Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement**".
- **Developers of Forms and Software**
CTPs must program their three-digit CTP ID to print on print line 63, in print positions 32, 33, and 34. One blank space will follow the CTP ID in position 35 followed by the vertical portion of the left bottom registration mark. See "**Bottom Margin Registration Marks, Anchor Marks, Document ID, and CTP ID Specifications**" and "**Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement**".
- **Forms Without Bottom Line Registration Marks and Document ID**
Forms without bottom registration marks and a Document ID, **must** have the three-digit CTP ID in the upper left-hand margin on all sides of the form.
- Courier font 12-point. **Do not** use bold font.

How Does the Forms Approval Process Work?

1. Complete and submit form FTB 1096, Agreement to Comply with FTB Pub. 1098 Annual Requirements. Once completed, return the form to FTB via one of three options: email the completed form to **substituteforms@ftb.ca.gov**, mail it to the address on the form or fax to 916.845.4788. Once the FTB receives your company's completed form the FTB 1096, the FTB will:
 - Assign your company a three-digit CTP ID number, if your company is new to the program. Otherwise, companies keep and use the same number previously assigned.
 - Acknowledge receipt of form FTB 1096 and provide the current year password to access the CTP Restricted Directory on the FTB's website.
 - Add your company's name to the Substitute Forms Program email distribution list to receive advance drafts and final proofs of California tax forms and instructions (and other pertinent information that your company may need).
2. Submit all forms that require approval to the FTB for review before you distribute or release them, or related products, to your customers or clients. See the "**DO NOT FILE Message Requirements**" and "**Submitting Forms to the FTB for Approval**" for more information.

Do not submit forms for review until the FTB posts the final version on the CTP Restricted Directory.

3. When we receive your company's review package, we will acknowledge receipt by using email or SWIFT. The acknowledgement will include the following information:
 - Company contact name
 - Company name
 - The package number
 - Review package cover letter date
 - The expected review completion date
 - The contents of the review package
4. When we complete our review, we will respond back to vendors electronically using email or SWIFT¹, dependent on method used to submit packages (see "**Submitting Forms to the FTB for Approval**").

Please note the following:

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

Electronic Forms Review Process

For 2018 we will continue to use the electronic forms review process SWIFT, with the zip file naming convention as revised last year. The naming convention should contain all of the following:

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

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

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

What the Company Should Do for its Customers and Clients

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

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

Also, upon request:

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

Submitting Forms to FTB for Approval

Do not submit forms for review until the FTB posts the final version on the CTP Restricted Directory. Doing so will increase delays in the review process. Before a company submits any forms to the FTB for approval, we recommend a review of the following:

- “What’s New for 2018”
- “Important Reminders”
- “Forms That Require the FTB Approval”
- “Substitute Tax Forms”
- “Scannable Form 540”
- “Guidelines for Personal Income Tax (PIT) Scannable Payment Forms”
- “Guidelines for Business Entity (BE) Scannable Payment Forms”
- “Guidelines for Absolute Positioning”

First Submission

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

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

3. Number of forms that you **must** submit:

Scannable Form 540, Substitute Forms 100, 100S, 100W, 100X, 540, 540 2EZ, Long and Short 540NR, 565, and 568; and Substitute Schedules K-1 (100S), K-1 (565), and K-1 (568): For electronic process, submit 3 original samples with different taxpayer information. For paper process, submit 2 copies of 3 original samples with different taxpayer information.

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

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

- Use the Scannable Form 540 Approval Checklist
- Use the Absolute Positioning Long Form 540NR Approval Checklist
- Use the Submitting PIT Scannable Payment Forms 540-ES, 541-ES, FTB 3519, 3563, 3582, 3582X, and 3843 Approval Checklist
- Use the Submitting BE Scannable Payment Forms 100-ES, FTB 3522, 3536, 3537, 3538, 3839, 3586, 3587, and 3588 Approval Checklist
- Include an example of the taxpayer entity information with Forms 540 2EZ, Long and Short 540NR. (Use the “**Guidelines for Printing Taxpayer Entity Information for Forms 540, 540 2EZ, Long and Short 540NR**”)

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

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

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

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

ALL FRANCHISE TAX BOARD TAX FORMS

Second and subsequent review for approval

Paper/Electronic Resubmission

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

If any forms in a 2D 540 package need to be resubmitted, you can resubmit them individually for review. For more information on submitting 2D barcode forms, see the Publication 1098 Part II, Annual Requirements and Specifications for the Development of 2D Barcode.

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

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

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

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

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

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

- Will require the software company contact person to send proof (e.g., revised forms, excerpts from revised user manuals, release letters for new versions of software, etc.) that the company corrected all errors and notified their customers and clients of the corrections.
- Will publish the software company name in certain publications and the FTB website, stating that the software company did not follow the **“Guidelines**

for the Development and Use of Substitute, Scannable, and Reproduced Tax Forms.” The FTB will publicize such a violation even if the software company subsequently corrects all errors.

- May notify taxpayers, if the software company fails to correct all errors, that their refund was delayed because the software company’s tax forms did not have the FTB approval.

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

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

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

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

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

FTB Form No.	Doc ID No.	FTB Form No.	Doc ID No.	FTB Form No.	Doc ID No.	FTB Form No.	Doc ID No.
100	360	3514	846	3805E	750	H (100S)	784
100-ES	610	3519	122	3805P	751	H (100W)	785
100S	361	3520 PIT	857	3805 Q	752	J (541)	786
100W	362	3520 BE	857	3805V	753	K-1 (100S)	787
100-WE	700	3520 RVK	857	3805Z	754	K-1 (541)	788
100X	363	3521	730	3806	755	K-1 (565)	789
109	364	3522	611	3807	756	K-1 (568)	790
199	365	3523	731	3808	757	P (100)	795
540	310	3525	834	3809	758	P (100W)	796
540-ES	120	3526	732	3811	836	P (540)	797
540 2EZ	311	3531	844	3814	854	P (540NR)	798
540NR (Long)	313	3532	848	3832	759	P (541)	799
540NR (Short)	314	3533	733	3834	760	QS	800
541	316	3533-B	851	3840	842	R	801
541-A	701	3534	858	3843	128	S	802
541-B	702	3535	859	3864	761	W-2	804
541-ES	121	3536	622	3885	762	X	853
541-QFT	317	3537	612	3885A	763	RDP	811
541-T	70x	3538	621	3885F	764	Worksheet	
565	366	3539	614	3885L	765		
568	367	3540	735	3885P	766		
570	368	3541	830	5805	767		
587	704	3544	815	5805F	768		
588	705	3544A	822	5806	769		
589	810	3546	736	5870A	770		
590	706	3547	737	B (100S)	771		
590-P	707	3548	738	C (100S)	772		
592	708	3551	829	CA (540)	773		
592-A	709	3554	843	CA (540NR)	774		
592-B	710	3563	123	D (100S)	775		
592-F	808	3574	741	D (540)	776		
592-V	127	3576	124	D (540NR)	777		
593	711	3577	615	D (541)	778		
593-C	713	3578	616	D (565)	779		
593-I	714	3579	617	D (568)	780		
593-E	715	3580	742	D-1	781		
593-V	812	3581	807	EO (565)	832		
1067A	716	3582	125	EO (568)	833		
1067B	717	3582-X	130	G-1	782		
1115	718	3586	618	H (100)	783		
1117	719	3587	619				
2416	720	3588	620				
2424	721	3592	845				
3500	722	3593	849				
3500A	809	3596	847				
3502	850	3725	743				
3503	724	3726	813				
3504	852	3800	744				
3506	725	3801	745				
3507	726	3801-CR	746				
3509	831	3802	747				
3510	728	3803	748				
3511	729	3803	748				

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

Position	Contents
1-3	Doc ID Number (360, 610, etc.)
4	Side/Page number (1-digit number, exclude text)
5-6	Tax year (2 digits, i.e., “18”)
7	Source code (“4” = substitute form, “6” = scannable form)

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

- **Side 1** – Example of ICN placement in top margin. Required on scannable Form 540 and substitute Forms 540, 540 2EZ, Long and Short 540NR.

TAXABLE YEAR **2018** **California Nonresident or Part-Year Resident Income Tax Return** **Long Form** **540NR**

FORM

Sample ICN → CA540NR110606

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2019.

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

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

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

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

613 | 7631184

FTB 3885A 2018

- **Exception:** Example of bottom registration marks to use on Side 1 of scannable Form 540 and substitute Forms 540, 540 2EZ, Long and Short 540NR. No data must print in the footer on these forms. (Example uses scannable 540 document ID.)

613 | 3101186

0

Form 540 2018 Side 1

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

Forms That Require FTB Approval

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

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

Form	What FTB will review
Form 100	form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Scannable Form 100-ES*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, form size, anchor marks, bottom registration marks, source code "6"
Form 100S	form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 100W	form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 100-WE	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 100X	form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 109	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 199	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Scannable Form 540	conventional form, line geometry, entity data placement (including codes for ARRP "RP" box), scanband data placement, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "6", paper filing survey code
Scannable Form 540-ES*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, form size, bottom registration marks, source code "6"
Form 540	form, shading, entity data placement (including codes for ARRP "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4", paper filing survey code
Form 540 2EZ	form, shading, entity data placement (including codes for ARRP "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4", paper filing survey code
Long Form 540NR	form, shading, entity data placement (including codes for ARRP "RP" box), keying symbols, 4-digit decimal placement on Side 2, line 36, line 38, and line 54, CTP ID, document ID, anchor marks, bottom registration marks, source code "4", paper filing survey code
Short Form 540NR	form, shading, entity data placement (including codes for ARRP "RP" box), keying symbols, 4-digit decimal placement on Side 1, line 33, line 36, and line 38, CTP ID, document ID, anchor marks, bottom registration marks, source code "4", paper filing survey code
Form 541	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 541-A	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 541-B	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 541-QFT	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 541-T	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Scannable Form 541-ES*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, form size, anchor marks, bottom registration marks, source code "6"
Form 565	form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 568	form, shading, entity data placement (including codes for "RP" box), keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 570	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 587	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 588	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"

ALL FRANCHISE TAX BOARD TAX FORMS

Form	What FTB will review
Form 589	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 590	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 590-P	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 592	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 592-A*	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 592-B	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 592-F	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 592-V*	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 593	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 593-C	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 593-E	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 593-I	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Form 593-V*	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 1067A	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 1067B	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 1115	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 1117	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 2416	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 2424	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3500	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3500A	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3502	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3504	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3503	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3506	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3507	keying symbol, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3509	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3510	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3514	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Scannable FTB 3519*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6"
FTB 3520 PIT	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3520 SE	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3520 RVK	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3521	keying symbol, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Scannable FTB 3522*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6"
FTB 3523	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3525	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3526	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3531	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3532	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3533-B	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3533	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3534	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"

ALL FRANCHISE TAX BOARD TAX FORMS

Form	What FTB will review
FTB 3535	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Scannable FTB 3536*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6"
Scannable FTB 3537*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6"
Scannable FTB 3538*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6"
Scannable FTB 3539*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6"
FTB 3540	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3541	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3544	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3544A	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3546	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3547	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3548	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3551	keying symbol, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3554	keying symbol, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Scannable FTB 3563*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6"
FTB 3574	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3576	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3577	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3578	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3579	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3580	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3581	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
Scannable FTB 3582*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6"
Scannable FTB 3582X*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6"
Scannable FTB 3586*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6"
Scannable FTB 3587*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6"
Scannable FTB 3588*	conventional form, line geometry, entity data placement, tax data placement, CTP ID, document ID, anchor marks, bottom registration marks, source code "6"
FTB 3592	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3593	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3596	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3725	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3726	form, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3800	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3801	form, keying symbols, CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3801-CR	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3802	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"
FTB 3803	CTP ID, document ID, anchor marks, bottom registration marks, source code "4"

ALL FRANCHISE TAX BOARD TAX FORMS

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

ALL FRANCHISE TAX BOARD TAX FORMS

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

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

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

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

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

Please note the following:

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

ALL FRANCHISE TAX BOARD TAX FORMS**Standard Abbreviations**

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

State or U.S. Possessions

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

* ABBREVIATE ONLY WHEN USED AS A DIRECTION.

Country Abbreviation List

Aruba	AA	Ecuador	EC
Antigua and Barbuda	AC	Egypt	EG
United Arab Emirates	AE	Ireland	EI
Afghanistan	AF	Equatorial Guinea	EK
Algeria	AG	Estonia	EN
Azerbaijan	AJ	Eritrea	ER
Albania	AL	El Salvador	ES
Armenia	AM	Ethiopia	ET
Andorra	AN	Czech Republic	EZ
Angola	AO	Finland	FI
American Samoa	AQ	Fiji	FJ
Argentina	AR	Falkland Islands (Islas Malvinas)	FK
Australia	AS	Federated States of Micronesia	FM
Ashmore and Cartier Islands	AT	Faroe Islands	FO
Austria	AU	French Polynesia	FP
Anguilla	AV	Baker Island	FQ
Akrotiri	AX	France	FR
Antarctica	AY	French Southern and Antarctic Lands	FS
Bahrain	BA	The Gambia	GA
Barbados	BB	Gabon	GB
Botswana	BC	Georgia	GG
Bermuda	BD	Ghana	GH
Belgium	BE	Gibraltar	GI
Bahamas	BF	Grenada	GJ
Bangladesh	BG	Guernsey	GK
Belize	BH	Greenland	GL
Bosnia-Herzegovina	BK	Germany	GM
Bolivia	BL	Guam	GQ
Burma	BM	Greece	GR
Benin	BN	Guatemala	GT
Belarus	BO	Guinea	GV
Solomon Islands	BP	Guyana	GY
Navassa Island	BQ	Haiti	HA
Brazil	BR	Hong Kong	HK
Bhutan	BT	Heard Island and McDonald Islands	HM
Bulgaria	BU	Honduras	HO
Bouvet Island	BV	Howland Island	HO
Brunei	BX	Croatia	HR
Burundi	BY	Hungary	HU
Canada	CA	Iceland	IC
Cambodia	CB	Indonesia	ID
Chad	CD	Man, Isle of	IM
Sri Lanka	CE	India	IN
Congo (Brazzaville)	CF	British Indian Ocean Territory	IO
Congo (Kinshasa)	CG	Clipperton Island	IP
China	CH	Iran	IR
Chile	CI	Israel	IS
Cayman Islands	CJ	Italy	IT
Cocos (Keeling) Islands	CK	Cote D'Ivoire (Ivory Coast)	IV
Cameroon	CM	Iraq	IZ
Comoros	CN	Japan	JA
Colombia	CO	Jersey	JE
Northern Mariana Islands	CQ	Jamaica	JM
Coral Sea Islands	CR	Jan Mayen	JN
Costa Rica	CS	Jordan	JO
Central African Republic	CT	Johnston Atoll	JQ
Cuba	CU	Kenya	KE
Cape Verde	CV	Kyrgyzstan	KG
Cook Islands	CW	Korea, Democratic People's Republic of (North)	KN
Cyprus	CY	Kingman Reef	KQ
Denmark	DA	Kiribati	KR
Djibouti	DJ	Korea, Republic of (South)	KS
Dominica	DO		
Jarvis Island	DQ		
Dominican Republic	DR		
Dhekelia	DX		

Christmas Island	KT	Romania	RO
Kuwait	KU	Philippines	RP
Kosovo	KV	Puerto Rico	RQ
Kazakhstan	KZ	Russia	RS
Laos	LA	Rwanda	RW
Lebanon	LE	Saudi Arabia	SA
Latvia	LG	St. Pierre and Miquelon	SB
Lithuania	LH	St. Kitts and Nevis	SC
Liberia	LI	Seychelles	SE
Slovakia	LO	South Africa	SF
Palmyra Atoll	LQ	Senegal	SG
Liechtenstein	LS	St. Helena	SH
Lesotho	LT	Slovenia	SI
Luxembourg	LU	Sierra Leone	SL
Libya	LY	San Marino	SM
Madagascar	MA	Singapore	SN
Macau	MC	Somalia	SO
Moldova	MD	Spain	SP
Mongolia	MG	St. Lucia Island	ST
Montserrat	MH	Sudan	SU
Malawi	MI	Svalbard	SV
Montenegro	MJ	Sweden	SW
Macedonia	MK	South Georgia and the South Sandwich Islands	SX
Mali	ML	Syria	SY
Monaco	MN	Switzerland	SZ
Morocco	MO	Saint Barthelemy	TB
Mauritius	MP	Trinidad and Tobago	TD
Midway Islands	MQ	Thailand	TH
Mauritania	MR	Tajikistan	TI
Malta	MT	Turks and Caicos Islands	TK
Oman	MU	Tokelau	TL
Maldives	MV	Tonga	TN
Mexico	MX	Togo	TO
Malaysia	MY	Sao Tome and Principe	TP
Mozambique	MZ	Tunisia	TS
New Caledonia	NC	East Timor	TT
Niue	NE	Turkey	TU
Norfolk Island	NF	Tuvalu	TV
Niger	NG	Taiwan	TW
Vanuatu	NH	Turkmenistan	TX
Nigeria	NI	Tanzania	TZ
Netherlands	NL	Curacao	UC
Sint Maarten	NN	Uganda	UG
Norway	NO	United Kingdom (England, Northern Ireland, Scotland, and Wales)	UK
Nepal	NP	Ukraine	UP
Nauru	NR	United States	US
Suriname	NS	Burkina Faso	UV
Nicaragua	NU	Uruguay	UY
New Zealand	NZ	Uzbekistan	UZ
Other Country	OC	St. Vincent and the Grenadines	VC
South Sudan	OD	Venezuela	VE
Paraguay	PA	British Virgin Islands	VI
Pitcairn Islands	PC	Spratly Islands	VM
Peru	PE	Pakistan	VQ
Parcel Islands	PF	Poland	PL
Pakistan	PK	Panama	PM
Poland	PL	Portugal	PO
Poland	PL	Papua-New Guinea	PP
Panama	PM	Palau	PS
Portugal	PO	Guinea-Bissau	PU
Wallis and Futuna	WF	Qatar	QA
Western Sahara	WI	Serbia	RI
Wake Island	WQ	Marshall Islands	RM
Samoa	WS	Saint Martin	RN
Swaziland	WZ		
Yemen (Aden)	YM		
Zambia	ZA		
Zimbabwe	ZI		

ALL FRANCHISE TAX BOARD TAX FORMS**Credit Names, Acronyms, and Code Number List**

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

Credit Name	Acronym	Code	PIT*	CT*
California Competes Tax	CA COMPETES	233	X	X
California Earned Income Tax	CA EITC	NONE	X	
Child Adoption Costs	CHILD ADOPT	197	X	
Child and Dependent Care Expenses	CHILDDP EXP	232	X	
College Access Tax	COLLEGE FUND	235	X	X
Dependent Parent	DEP PARENT	173	X	
Disabled Access for Eligible Small Businesses	DSABL ACCESS	205	X	X
Donated Agricultural Products Transportation	DONATE AGTRN	204	X	X
Enhanced Oil Recovery	ENHNC OILREC	203	X	X
Enterprise Zone Hiring	E/Z HIRE	176	X	X
Joint Custody Head of Household	JT CSTDY HOH	170	X	
Local Agency Military Base Recovery Area (LAMBRA) Hiring	LAMBRA HR/USE	198	X	X
Low-Income Housing	LOW-INC HOUS	172	X	X
Natural Heritage Preservation	HERITAGE	213	X	X
New Advanced Strategic Aircraft	ADV STR AIR	236		X
New California Motion Picture and Television Production	NEW MOVTVPRD	237	X	X
New Donated Fresh Fruits or Vegetables credit	NEW FRUITVEG	238	X	X
New Employment	NEW EMPLMNT	234	X	X
Nonrefundable Renter's	NONE	NONE	X	
Other State Tax	OTHER STATE	187	X	
Prior Year Alternative Minimum Tax	PRIOR YR AMT	188	X	X
Prison Inmate Labor	INMATE LABOR	162	X	X
Research	RESEARCH	183	X	X
Senior Head of Household	SR HOH	163	X	

See "Repealed Credits with Carryover Provisions" list.

Repealed Credits with Carryover Provisions

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

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

SUBSTITUTE TAX FORMS

Guidelines for Preparing Substitute Tax Forms

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

Instructional Text

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

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

- For substitute Form 540 and Long Form 540NR, print the primary taxpayer's last name and SSN or ITIN in the top margin on Side 2, Side 3, Side 4, and Side 5.
- For substitute Short Form 540NR and Form 540 2EZ, print the primary taxpayer's last name and SSN or ITIN in the top margin on Side 2, Side 3, and Side 4.

Monetary Amounts

FTB prefers vendor forms to be designed exactly like the official forms. If FTB forms are using hard coded zeroes, or penny lines, please do so as well. To avoid any processing errors the decimals and cents need to be away from the data. If the vendor is unable to program their software to match the official form, be sure to indicate this fact in every cover letter that accompanies each substitute forms review package.

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

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

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

Hard Coded Zeroes

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

Negative Amounts

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

-549

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

Layout

The layout of any substitute tax form must follow the official form layout. This includes the title, space for the taxpayer name(s) and identification number(s), tax year, captions, line numbers, and line descriptions. See "Submitting Forms to the FTB for Approval" for more information. Also see "Guidelines for Printing Taxpayer Entity Information for Forms 540, 540 2EZ, Long and Short 540NR" for more information.

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

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

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

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

Keying Symbols

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

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



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

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

Source Codes

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

Final Forms on the FTB Website

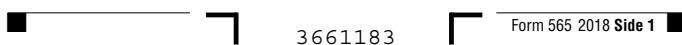
The FTB will post final proofs of tax forms to two different areas on its website.

- **The CTP Restricted Directory** (August through mid-December each year)
- **The FTB public access forms locator web page** (beginning mid-December each year)

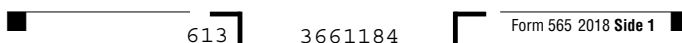
When companies download and print tax forms from the public access forms locator web page, the forms will contain source code “3.” It is the company’s responsibility to change the source code from “3” to “4” at the time the company adds its three-digit CTP ID. The following example contains all of the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

For example:

Form 565, Side 1, on ftb.ca.gov will have this document ID:



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



Margins

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

Type Style

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

Shading Requirements

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

Paper

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

Ink

Use black ink.

Internal Control Numbers (ICN)

- **Personal Income Tax Returns (scannable Form 540 and substitute Forms 540, 540 2EZ, Long and Short 540NR)** – Tax software companies may not print Internal Control Numbers (ICN) in the bottom margin on Side 1. Instead, print the ICN in the upper right margin above the form number, Side 1 (in no larger than an 8-point font). See “**Side 1 – Example of ICN placement in top margin**”. On the other Sides (2, 3, 4, etc.) of the forms, tax software companies may choose to print the ICN, or symbols, in either the top right or left margin or the bottom left or right margin. When using the bottom margin the ICN, or symbols, **must** print completely away from the bottom line registration marks and document ID string. See “**Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement.**”
- **Payment forms/vouchers** – **Do not** place the ICN in the instructional area above print line 45. Instead, print the ICN in the bottom margin. The FTB will not approve payment forms/vouchers that do not have the ICN in the bottom margin.

How to Gain Additional Room on a Form

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

SUBSTITUTE TAX FORMS

Guidelines for Printing Taxpayer Entity Information for Forms 540, 540 2EZ, Long and Short 540NR

Use Forms 540 2EZ, Long and Short 540NR specifications to program the Entity data (taxpayer's name and address area, including codes to program in the ARRP "RP" box) for substitute Forms 540 2EZ, Long and Short 540NR. Use the scannable Form 540 specifications to program the Entity data (taxpayer's name and address area, including "RP" codes) for the substitute form 540. The FTB will not approve the substitute version of these forms without an entity area example.

Note: Substitute Form 540 can only be used on a 2D barcode tax returns. See FTB Pub. 1098, Part II, Annual Requirements and Specification for the Development of 2D Barcodes.

Use the following:

- "Guidelines for Printing Taxpayer Entity Information for Scannable Form 540"
- "Taxpayer Entity Information Examples"
- "PIT Entity Entry Instructions"
- "Scannable Form 540 Specifications"
- When applicable on Form 540 and 540NR Long only- enter fiscal year ending (APE MMYYYY)
- When applicable, enter PBA number on Form 540 and Long Form 540NR **only**
- Scannable Form 540 approval checklist
- See "Substitute Form 540 Entity Entry Record Layout"
- See Guidelines for "Substitute Forms 540 2EZ, Long and Short 540NR Specifications and Record Layout"
- Anchor Marks must be on each side on Forms 540, 540 2EZ, Long and Short 540NR

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

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

Use the following:

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

Claiming Additional Credits on Personal and Business Entity Tax Forms

Form 540 and Long Form 540NR

Follow the instructions below to program additional credits for Form 540 and Long Form 540NR. If the taxpayer claims only one or two credits; the credit name; code number (use credit acronyms and code numbers shown on the Credit Names, Acronyms, and Code Number List); and amount should print on the applicable lines of Form 540 and Long Form 540NR. When a taxpayer claims a credit on Schedule P (540 or 540NR) and the credit is listed in more than one section, total column (b) of the credits that have the same code number and bring the total forward to the applicable line of the form being filed.

If the taxpayer has any other credits to claim on Schedule P (540 or 540NR), add the amounts from column (b) for those credits and bring the total forward to the applicable line of the form being filed. It is not sufficient to print "See Schedule P" or "Schedule P Attached" in the "credits" area on Form 540 and Long Form 540NR. The software **must** bring the credits forward to the applicable line of the form being filed.

It is **unacceptable** to use the "more than two credits" line or the "total credits" line if the individual credit lines are blank on Form 540 and Long Form 540NR.

Form 100, Form 100S, and Form 100W

Follow the instructions below to program additional credits for Forms 100, 100S, and 100W. If the taxpayer claims only one or two credits; the credit name; code number (use credit acronyms and code numbers shown on the Credit Names, Acronyms, and Code Number List); and amount should print on the applicable lines of Forms 100, 100S, and 100W. When a taxpayer claims a credit on Schedule P (100 or 100W), and the credit is listed in more than one section, total column (b) of the credits that have the same code number and bring the total forward to the applicable line of the form being filed.

If the taxpayer has any other credits to claim on Schedule P (100 or 100W), add the amounts from column (b) for those credits and bring the total forward to the applicable line of the form being filed. It is not sufficient to print "See Schedule P" or "Schedule P Attached" in the "credits" area on Forms 100, 100S, or 100W. The software **must** bring the credits forward to the applicable line of the form being filed.

It is **unacceptable** to use the "more than two credits" line or the "total credits" line if the individual credit lines are blank on Forms 100, 100S, or 100W.

For a list of current and repealed credits (with carryover provisions), see the Credit Names, Acronyms, and Code Number List and Repealed Credits with Carryover Provisions List.

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

All companies (i.e., tax software developers, professional tax preparers, transfer agents, and others) are required to complete and return form FTB 1096, Agreement to Comply with FTB Pub. 1098 Annual Requirements, to develop substitute Schedules K-1 (565 and 568). All companies must conform annually to the provisions of Senate Bill 1724 signed into law on September 30, 2000, and referred to on form FTB 1096.

Advanced Draft
as of 01/10/19

ABSOLUTE POSITIONING LONG FORM 540NR

Introduction

Absolute Positioning Long Form 540NR is the computer-prepared format of Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.

For tax year 2018, it is mandatory for CTPs who are developing Long Form 540NR to use the Absolute Positioning format.

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

Guidelines for Preparing Absolute Positioning Long Form 540NR

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

Instructional Text

Same as substitute tax forms

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

For absolute positioning Long Form 540NR, print primary taxpayer's last name and SSN or ITIN in top margin on sides 2, 3, 4, and 5.

Monetary Amounts

Monetary amounts in the conventional area of the Absolute Positioning Long Form 540NR must be dollars only with no decimal points or other punctuation.

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

Companies may program their software to print a "15 position" dollar amount in the conventional area of the Absolute Positioning Long Form 540NR.

Unless a specific line instruction requires a zero (- 0-), leave the conventional line blank when there is no entry. Do not print the word "NONE" in the conventional area of the Absolute Positioning Long Form 540NR.

Hard Coded Zeroes

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

Negative Amounts

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

Example: -549

Layout

See the specifications for **Absolute Positioning Long Form 540NR**.

Keying Symbols

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

Source Code

Use source code "4" in the document ID string. The FTB will post the advance draft and final form of Absolute Positioning Long Form 540NR to the CTP Restricted Directory only.

Paper Filing Survey Code

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

Margins

Margins are the same as substitute tax forms.

Font

Use Courier, 12-point font for taxpayer entity information, print lines 9 – 14 (alpha characters must print in upper case), the conventional area, and the Doc ID, and CTP ID on print line 63.

Type Style

The FTB designs California tax forms using InDesign in increments of 6 lines per inch and 10 strike zones per inch. The conventional area of the absolute positioning Long Form 540NR must closely resemble the style and type size used on official "handprint" version.

Paper

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

Ink

Use black ink.

Internal Control Numbers (ICN)

Same as substitute tax forms.

Printing

All printing must be:

- Laser (inkjet and desk jet are acceptable).
- Courier (12-point), standard OCR-A font, or "standard print" font. Do not use bold font (Print all alpha characters in upper case).
- Original printed output (no corrections). If corrections are necessary, reprint entire tax return (Side 1, Side 2, Side 3, Side 4, and Side 5) to ensure changes made are accurately printed on the tax return.
- On one side of the paper (Do not duplex print i.e., do not duplex print Absolute Positioning Long Form 540NR, Side 1 and Side 2 back-to-back). Although it is preferred that Side 1, Side 2, Side 3, Side 4, and Side 5 print on separate sheets of paper, it is acceptable to duplex print only Side 2 and Side 3 back-to-back and Side 4 and Side 5 back-to-back.
- 6 lines per inch.
- Upper case for alpha characters.

Document ID String

The document ID string is required on the absolute positioning Long Form 540NR. See **“Bottom Margin Registration Marks, Anchor Marks, Document ID, and CTP ID”** and **“Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement”** for more information.

Guidelines for Printing Taxpayer Entity Information for the Absolute Positioning Long Form 540NR

Use the following guidelines to print entity data (taxpayer's name and address area) on the Absolute Positioning Long Form 540NR. The FTB will not approve forms that fail to follow these guidelines.

Taxpayer Entity Information Examples:

111-11-1111 LEE 18 PBA 123456

SARAH E LEE
1234 STATE ST
CROWN CA 12345

111-11-1111 TAXP 222-22-2222 18

JORDAN A TAXPAYER JR
KAITLYNN G TAXPAYER
12345 ½ SHORT ST
ANYPLACE CA 12345
06-13-1948 02-04-1957

111-11-1111 TEXA 18

AUSTIN M TEXAN
HOMESTYLE NURSING HOME
1234 BEAUTIFUL DR 21
WELCOME CA 54321

111-11-1111 BEEH 222-22-2222 18

MICKEY J BEEHAPPY
LYNN S BEEHAPPY

9876 LONGNAME WY STE 141 PMB 12

WALLACE CA 12345-6789

111-11-1111 SMIT 222-22-2222 18

ROBERT J SMITH 03-12-2018
KIMBERLY SMITH

3452 BUSY DR UN 5

BORDERTOWN CA 12345

111-11-1111 MISS 18

ELIJAH M MISSION

PO BOX 888

APO AE 09876

111-11-1111 JACK 222-22-2222 18

CHRIS A JACKSON PAT G JACKSON

9876 LONG NAME WAY LONDON

UK NOTTING HILL W11 2BQ

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

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

- **“PIT Entity Entry Instructions”**
- **“Mailing and Assembly Instructions for the absolute positioning Long Form 540NR”**

PIT Entity Entry Instructions

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

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

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

Examples:

First Name: JoAnne Enter: JOANNE

Last Name: Von Wodtke Enter: VONWODTKE

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

See *Taxpayer Entity Information Example*:

SARAH E. LEE.

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

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

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

ABSOLUTE POSITIONING LONG FORM 540NR

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

G. TAXPAYER.

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

- Do not enter apartment and apartment number/letter in the Street Address field. Enter in the designated "Apartment" and "Apartment Number" fields. These fields are on the same line as the "Street Address" field. Use these abbreviations in the "Apartment" field: APT, BLDG, SP, STE, RM, FL, and UN.
- Enter Private Mailbox (PMB) and PMB number/letter in the "PMB" and "PMB number/letter" fields. These fields are on the same line as the "Street Address" field.
- Do not hardcode "PMB." "PMB" must print with a "PMB number/letter." If no "PMB," leave both fields blank. See Taxpayer Entity Information Example: MICKEY J BEEHAPPY and LYNN S BEEHAPPY.
- Additional Information field is a supplemental field used only for: "in-care-of" name and additional address information. Other than slash (/) use no punctuation or symbols in this field. See Taxpayer Entity Information Example: AUSTIN M TEXAN.
- Military "APO" or "FPO" addresses:
- Enter "APO" or "FPO" in the first three positions of the City field.

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

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

City Field	State Code	ZIP Code Range
APO	AA	34000-34099
APO	AE	09000-09999
FPO	AP	96200-96699

See Taxpayer Entity Information Example:
ELIJAH M MISSION.

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

See Taxpayer Entity Information Example:

CHRIS A JACKSON and PAT G JACKSON.

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

See Taxpayer Entity Information Example:

JORDAN A. TAXPAYER and KAITLYNN G. TAXPAYER.

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

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

Mailing and Assembly Instructions for absolute positioning Long Form 540NR

Preparer Responsibilities

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

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

Assembly and Mailing Instructions for absolute positioning Long Form 540NR

- Original tax return. Do not duplex print (Side 1, and Side 2 back-to-back.) Although it is preferred that Side 1, Side 2, Side 3, Side 4, and Side 5 print on separate sheets of paper, it is acceptable for your customers and clients to duplex print only Side 2 and Side 3 back-to-back and Side 4 and Side 5 back-to-back.
- **Do not make corrections on the original tax return without reprinting.** (If something is incorrect, make the correction and **reprint the entire** tax return.)
- Sign the tax return in the space provided. If a joint tax return, spouse's /RDP's signature is required.
- **Attach** Schedule W-2, Wage and Tax Statement, directly behind Side 5 (on top of Schedule CA (540NR), if applicable).
- When required, attach California supporting forms and schedules **behind** Schedule W-2. And, only if required, the supporting federal forms behind the California tax return package.
- **Attach** forms FTB 5805 and FTB 5805F, to the back of the completed California tax return package.
- Leave tax return, forms, and schedules loose. **Do not** staple.
- Using black or blue ink, make check or money order payable to the "Franchise Tax Board" for the full amount. Write the taxpayer's social security number or ITIN, if applicable (Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution).
- Enclose, but do not staple, any payment with the computer-generated Long Form 540NR return.
- Mail original tax return (Do not mail a photocopy of the original).

We ask that you help us by encouraging your customers to read and review FTB Pub.

1095D, Tax Practitioner Guidelines for Computer-Prepared Returns. We update this publication yearly with details on how practitioners can prepare their clients' returns accurately, using your tax software products.

Return Mailing Addresses for Absolute Positioning Long Form 540NR

Mail **REFUND or NO AMOUNT DUE** tax returns to:
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0001

Mail **BALANCE DUE** tax returns to:
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

Advanced Draft
as of 01/10/19

Absolute Positioning Long Form 540NR Approval Checklist

Entity Data Placement

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

- Have all fields in the correct location (see “**Absolute Positioning Form 540NR Long Specifications**” beginning).
- Follow “PIT Entity Entry Instructions.”
- Print an example of “Attach Federal Return.”
- Print an example of “Do Not Attach Federal Return.”
- Print an example entering taxpayer’s Suffix (4 characters).
- Print an example entering spouse’s Suffix (4 characters).
- Print an example with the Additional Information field.
- Print an example with the Executor/Guardian field.
- Print an example with Private Mailbox (PMB) and number/letter. Left justify number (**Do not hardcode “PMB”**).
- Print an example **without** a PMB and number/letter.
- Print an example with Foreign Address using the two-digit county abbreviation. (Leave State and ZIP Code blank.)
- Print an example with Principal Business Activity (PBA) Code. **Left justify**. If less than 6 characters, do not populate with “0.” (**Do not hardcode “PBA.”**)
- Print an example with taxpayer Date of Birth (DOB) and spouse/RDP DOB (Use format: “MM-DD-YYYY”).
- Print an example **without** taxpayer and/or spouse/RDP DOB.
- Print an example with Prior Name field taxpayer and/or spouse/RDP last name only (Your choice).
- Print an example **without** taxpayer and/or spouse/RDP Prior Name.
- Print an example with both “Taxpayer Deceased Date” code “D” AND “Spouse/RDP Deceased Date” code “C” in the ARRP “RP” area, print line 13.
- Print an example with “Taxpayer Deceased Date” code “D” OR “Spouse/RDP Deceased Date” code “C” in the ARRP “RP” area, print line 13.
- Print an example **without** “Taxpayer Deceased Date” code “D” AND “Spouse/RDP Deceased Date” code “C” in the ARRP “RP” area (Print line 13 is blank).
- Print an example with both Disaster code “9”, Outside the USA code “O”, AND Military code “U” in the ARRP “RP” area, print line 14.
- Print an example with Disaster code “9”, Outside the USA code “O”, OR Military code “U” in the ARRP “RP” area, print line 14.
- Print an example **without** Disaster code “9”, Outside the USA code “O”, AND Military code “U” in the ARRP “RP” area (Print line 14 is blank).
- Print an example with IRC 965 code “E” in the ARRP “RP” area, print line 9.
- Print an example without IRC 965 code “E” in the ARRP “RP” area, print line 9.
- Have a fiscal year filer.*
- Have a calendar year filer.
- Have an original return with Amended as “blank”.
- Have an amended return with Amended as “1”.

Conventional Form

- Print a “X” for the check box 5805 (**5805 attached**).
- Print a “X” for the check box 5805F (**5805F attached**).
- Print an example of tax preparer ID Number (PTIN) (print line 52). **Mandatory**, professional products only.
- Print an example of tax preparer ID Number (FEIN) (print line 55). **Mandatory**, professional products only.
- Print an example of the tax preparer ID Number (FEIN) (print line 55) field left blank. **Mandatory**, professional products only.
- Print an example of taxpayer email address and phone number (print line 46).
- Print an example of one dependent that includes “Dependent 1 First Name”, “Dependent 1 Last Name”, “Dependent 1 Relationship”, and “Dependent SSN” (print lines 51, 53, 55 and 57). and include “SEE ATTACHED” (print line 57).
- Print an example **without** dependents.
- Print an example of one Direct Deposit of Refund (DDR) “ includes: Label (DDR1) and Routing number, Account number, and Account type” (print lines 26, 27 and 28).
- Print an example of two DDRs including label (DDR1 and DDR 2) and routing numbers, account number, and account type – populate print lines 26, 27, 28, 33, 34, and 35
- Print an example of DDR Account Number, print line 27 or 34, with less than 17 characters. Right justify number.
- Print an example **without** DDR

- Hard coded Zeroes - If forms and schedules have hard coded zeroes, DO NOT allow your software to print zeroes in the fields affected.
- Print Taxpayer's Last Name and SSN (or ITIN, if applicable) on Side 2, Side 3, Side 4, and Side 5 in top margin.
- Follow "**Guidelines for Preparing Absolute Positioning Form 540NR Long**".

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

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

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

Anchor Marks

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

CTP ID

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

Document ID String

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

Paper Filing Survey Code

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

Keying Symbols and Source Code

- Follow "**Guidelines for Preparing Absolute Positioning Long Form 540NR**".

SCANNABLE FORM 540

Introduction

These guidelines are for computerized tax processors, tax software developers, computer programmers, and others who develop software that produces scannable Form 540.

Scannable Form 540 is the computer-prepared format of Form 540, California Resident Income Tax Return, that the FTB will approve.

For tax year 2018, CTPs have the option to produce a scannable Form 540 or a 2D barcode Form 540.

Tax practitioners who want to computer-prepare scannable Form 540 for their clients will need to use:

- The software CTPs develop that produce FTB-approved scannable Form 540.
- The personal computer hardware required, by individual software companies, to successfully “run” their software and produce FTB-approved scannable Form 540 (i.e., font cartridges, printers, etc.).
- The instructions to produce accurate scannable Form 540.
- The “**PIT Entity Entry Instructions**” for taxpayer entity data.

Guidelines for Preparing Scannable Form 540

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

Instructional Text

Same as substitute tax forms.

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

For scannable Form 540, print the primary taxpayer’s last name and SSN or ITIN in the top margin on Sides 2, 3, 4, and 5.

Monetary Amounts

Monetary lines in the conventional area of scannable Form 540 must include the vertical rule (“penny line”) that separates dollars from cents. If the tax software program prints a decimal point that will follow the whole dollar amount, remove the vertical rule. If you remove the vertical rule because the software will print a decimal point, be sure to indicate this fact in your company’s **cover letter** that accompanies the scannable Form 540 review package. Otherwise, there is a chance that we will not approve the form.

Monetary amounts in the scanband of scannable Form 540 **must** be dollars only with no decimal points or other punctuation.

Companies may program their software to not print the cents of monetary amounts in the conventional area of scannable Form 540. However, all monetary amounts entered must follow a consistent format. We strongly urge software companies to round all figures to whole dollar amounts in the conventional area. This follows the official return instructions.

Tax software developers who use another software company’s forms that include the vertical rule must hard code “00” to print on each voluntary contribution line in the conventional area on Side 4 of scannable Form 540.

Companies may program their software to print a “12 position” dollar amount (includes commas and decimal point) in the conventional area of scannable Form 540. In those cases where we must manually process scannable Form 540 returns, the FTB will output 9 positions, no punctuation.

Example: 000,000,000.

The FTB will process as: 000000000

Unless a specific line instruction requires a zero (-0-), leave the conventional line blank when there is no entry. **Do not** print the word “**NONE**” in the conventional area or scanband of scannable Form 540.

Hard Coded Zeroes

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

Negative Amounts

Program negative monetary amounts to print in the scanband as shown below. **Do not** use brackets in the scanband. **Example:** -549

Layout

See the specifications for scannable Form 540.

Keying Symbols

The conventional area of scannable Form 540 must include the current year’s keying symbols.

Source Code

Use source code “6” in the document ID string.

The FTB will post the advance draft and final form of scannable Form 540 to the CTP Restricted Directory only.

Paper Filing Survey Code

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

Margins

Margins are the same as substitute tax forms.

Font

Use Courier, 12-point font for taxpayer entity information, print lines 9 – 14 (alpha characters must print in upper case), and the Doc ID, and CTP ID on print line 63.

Type Style

The FTB designs California tax forms using *InDesign* in increments of 6 lines per inch and 10 strike zones per inch. The conventional area of scannable Form 540 must closely resemble the style and type size used on the official "handprint" version.

Shading Requirements

There is no shading requirement on scannable Form 540.

Paper

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

Ink

Use black ink.

Internal Control Numbers (ICN)

Same as substitute tax forms.

Printing

All printing must be:

- Laser (inkjet and deskjet are acceptable).
- **Courier (12-point)**, standard OCR-A font, or "standard print" font. **Do not use bold font** (Print all alpha characters in upper case).
- Original printed output (no corrections). If corrections are necessary, reprint entire tax return (Side 1, Side 2, Side 3, Side 4, and Side 5) to ensure changes made to Side 2, Side 3, Side 4, and Side 5 information are captured in the Scannable Band area on Side 1.
- On one side of the paper (**Do not duplex print, i.e., Do not duplex print scannable Form 540, Side 1 and Side 2 back-to-back**). Although it is preferred that Side 1, Side 2, Side 3, Side 4, and Side 5 print on separate sheets of paper, it is acceptable to duplex print only Side 2 and Side 3 back-to-back and Side 4 and Side 5 back-to-back.
- 6 lines per inch.
- Upper case for alpha characters.

Document ID String

The document ID string is required on scannable Form 540. See **See "Bottom Margin Registration Marks, Anchor Marks, Document ID, and CTP ID"** and **"Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement"** for more information.

Guidelines for Printing Taxpayer Entity Information for Scannable Form 540

Use the following guidelines to print entity data (taxpayer's name and address area) on scannable Form 540 (and substitute Forms 540, 540 2EZ, Long and Short 540NR. The FTB will not approve forms that fail to follow these guidelines.

Taxpayer Entity Information Examples:

111-11-1111	LEE	18	PBA 123456
ttt			
1234	STATE ST		
CROWN	CA	12345	
111-11-1111	TAXP	222-22-2222	18
JORDAN	A TAXPAYER		JR
KAITLYNN	G TAXPAYER		
12345½	SHORT ST		
ANYPLACE	CA	12345	
06-13-1948	02-04-1957	SINGLENFREE	
111-11-1111	TEXA	18	
AUSTIN	M TEXAN		
HOMESTYLE NURSING HOME			
1234 BEAUTIFUL DR-21			
WELCOME	CA	54321	
111-11-1111	BEEH	222-22-2222	18
MICKEY	J BEEHAPPY		
LYNN	S BEEHAPPY		
9876	LONGNAME WY	STE 141	PMB 12
WALLACE	CA	12345-6789	
111-11-1111	SMIT	222-22-2222	18
ROBERT	J SMITH		03-12-2017
KIMBERLY	SMITH		
3452	BUSY DR	UN 5	
BORDERTOWN	CA	12345	
111-11-1111	MISS	18	
ELIJAH	M MISSION		
PO BOX 888			
APO	AE	09876	
111-11-1111	JACK	222-22-2222	18
CHRIS	A JACKSON		
PAT	G JACKSON		
9876	LONG NAME WAY		
LONDON			
UK		NOTTING HILL W11 2BQ	

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

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

- "PIT Entity Entry Instructions"
- "Mailing and Assembly Instructions for Scannable Form 540"

PIT Entity Entry Instructions

- Alpha characters **must** be in upper case, Courier, 12-point font.
- Other than the hyphen (-) and slash (/), use no punctuation or symbols in the Street Address field.
See *Taxpayer Entity Information Examples: JORDAN A TAXPAYER JR and AUSTIN M TEXAN.*
- **Do not** use commas or periods to separate address information.
- Monetary amounts. See **"Monetary Amounts"** for

SCANNABLE FORM 540

specific details on how to enter monetary amounts in the conventional area.

- **Do not** use spaces or punctuation in the Name Control (first four letters of the taxpayer's last name) field.

Form 541-ES, FTB 3563 and FTB 3843: Name control is the first four letters of the estate's or trust's proper name and follows the estate's or trust's FEIN.

- Use the Suffix field to enter generational name suffixes, such as "SR", "JR", "III", "IV". Use Roman numerals (alpha characters) for numeric suffixes.
- **Do not** include titles or ranks such as DR, MD, ENSIGN, SGT, etc.
- **Do not** use a space, punctuation, or symbols in name field(s).

Examples:

First Name: JoAnne Enter: JOANNE
Last Name: Von Wodtke Enter: VONWODTKE
Last Name: Lee-Smith Enter: LEESMITH

- The taxpayer and spouse/RDP SSN must be 11 digits (includes "-"). Enter "000-00-0000" in the SSN field if an individual has applied for or does not have an SSN. See next bullet.

- Individual Taxpayer Identification Number (ITIN): If a taxpayer has an "ITIN," it should be entered in the SSN field.

Forms 541-ES, FTB 3563, and FTB 3843: The FEIN must be 10 digits (includes "-").

- Enter Principal Business Activity (PBA) code, if applicable. **Do not** hardcode "PBA." "PBA" must print only with the code number (6-digit numeric). Otherwise, leave this field blank.

See *Taxpayer Entity Information Example*: SARAH E. LEE.

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

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

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

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

- Use standard abbreviations for the suffix of the street name. See "**Standard Abbreviations**."

- **Do not** enter apartment and apartment number/letter in the Street Address field. Enter in the designated "Apartment" and "Apartment Number" fields. These fields are on the same line as the "Street Address" field. Use these abbreviations in the "Apartment" field: APT, BLDG, SP, STE, RM, FL, and UN.

- Enter Private Mailbox (PMB) and PMB number/letter in

the "PMB" and "PMB number/letter" fields. These fields are on the same line as the "Street Address" field.

Do not hardcode "PMB." "PMB" must print with a "PMB number/letter." If no "PMB," leave both fields blank.

See *Taxpayer Entity Information Example*: MICKEY J BEEHAPPY and LYNN S BEEHAPPY.

- Additional Information field is a supplemental field used only for: "in-care-of" name and additional address information. Other than slash(/) use no punctuation or symbols in this field.

See *Taxpayer Entity Information Example*: AUSTIN M TEXAN.

- Military "APO" or "FPO" addresses:

- Enter "APO" or "FPO" in the first three positions of the City field.

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

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

City field	State Code	ZIP Code Range
APO	AA	34000-34099
APO	AE	09000-09999
FPO	AP	96200-96699

See *Taxpayer Entity Information Example*: ELIJAH M MISSION.

- In the State field, use the standard two-digit abbreviation for the state or United States possession. See "**State or U.S. Possessions**."

- If using a foreign address enter the city, foreign country name, foreign province/state/county name, and foreign postal code in the appropriate boxes. Follow the country's practice for entering the province/state/county name and foreign postal code. You may also use the 2 digit Country Abbreviation from the list.

See *Taxpayer Entity Information Example*: CHRIS A JACKSON and PAT G JACKSON.

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

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

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

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

Mailing and Assembly Instructions for Scannable Form 540**Preparer Responsibilities**

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

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

Assembly and Mailing Instructions for Scannable Form 540

- Original tax return. **Do not duplex print (Side 1, and Side 2 back-to-back.)** Although it is preferred that Side 1, Side 2, Side 3, Side 4, and Side 5 print on separate sheets of paper, it is acceptable for your customers and clients to duplex print **only** Side 2 and Side 3 back-to-back and Side 4 and Side 5 back-to-back.
- **Do not make corrections on the original tax return without reprinting.** (If something is incorrect, make the correction and **reprint the entire** tax return.)
- Sign the tax return in the space provided. If a joint tax return, spouse's/RDP's signature is required.
- **Attach** Schedule W-2, Wage and Tax Statement, directly behind Side 5 (on top of Schedule CA (540), if applicable).
- When required, attach California supporting forms and schedules **behind** Schedule W-2. And, only if required, the supporting federal forms behind the California tax return package.
- **Attach** forms FTB 5805 and FTB 5805F, to the back of the completed California tax return package.
- Leave tax return, forms, and schedules loose. **Do not** staple.
- Using black or blue ink, make check or money order payable to the "Franchise Tax Board" for the full amount. Write the taxpayer's social security number or ITIN, if applicable (Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution).
- Enclose, but **do not** staple, any payment with the computer-generated Form 540 return.
- **Mail original** tax return (**Do not** mail a photocopy of the original).

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

Return Mailing Addresses for Scannable Form 540

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

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0001

Mail **BALANCE DUE** tax returns to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

GUIDELINES FOR SCANNABLE FORM 540

How Must the Form 540 Scannable Band Appear?

The scannable band is a fixed format located on Side 1. The two and three digit line numbers in the scanband correspond to the calculation line numbers in the conventional area of scannable Form 540:

- Entries will be in four columns (Exception: Dependent and Direct Deposit of Refund entries).
- **Data must print in Courier (12-point)**, standard OCR-A font, or “standard print” font. **Do not use bold font.**
- The first column will start at line 18 at position 8, for a width of 14 printed positions.
- There **must** be 4 spaces between columnar format.
- The width of the 4 columns **must** be 14 printed positions.
- Right justify all dollar amounts and numeric entries. Omit leading zeros.
- Print “0” in fields that contain no data. **Do not print the word “NONE.”** Do not leave blank.
- All monetary entries **must** be positive and in dollars only. NO decimal points, commas, or other symbols or punctuation. **EXCEPTION:** For negative amount on line 17, use a minus sign (“-”) to precede the first digit. **Do not** use brackets.
- Senior Exemption, field number 09 (print line 22). Enter count in print position 15. Enter amount in print positions 19 through 21.
- Dependent Exemption, field number 10 (print line 23). Enter count in print positions 14 and 15. Enter amount in print positions 17 through 21.
- Use field number 40 for the nonrefundable child/dependent care credit allowed amount. Otherwise, print “0.” Right justify.
- Use field numbers 43 and 44 for the “Additional Credits.” **The additional credit amount must have a three-digit numeric code preceding the dollar amount** (For example, “17320” designates a Dependent Parent credit of \$20). The acronym name and code number should print on the applicable line(s) in the conventional area of scannable Form 540.
- Use field number 46 for the nonrefundable renter’s credit.
- “0” will indicate “No” “1” will indicate “Yes” for field numbers “06”, “FS” “3800”, “3803”, “SCHG1”, “5870A”, “DESIGNEE”, “CCF”, “3805P”, “NQDC”, “3540”, “3544”, “3805Z”, “3807”, “3808”, “3809”, “IRC 453A”, and “IRC 1341”.
- “0” will indicate “No” and “1” will indicate “Yes” for field “5805 5805F” (**5805 is attached**).
- “0” will indicate “No” and “2” will indicate “Yes” for field “5805 5805F” (**5805F is attached**).
- For field “APE”, “0” (in print position 75) will indicate a calendar year end and “MMYYYY” (print positions 70-75) will indicate a fiscal year end (month and year end).
- **Third (3rd) Party Designee Field** (print line 25). Hardcode “DESIGNEE” in print positions 62 through 69. If a “1” prints in DESIGNEE Field (print position 75), there must be an entry in “Designee Name” conventional area (Signature area) at the bottom of Side 5. Otherwise, print “0” in DESIGNEE Field.

- Tax Preparer ID Number Field Label (print line 26). **Mandatory**, professional products only. Hardcode “TPID” in print positions 62 through 65.
- Tax Preparer ID Number (PTIN) (print line 25). **Mandatory**, professional products only. Print “P” directly after “TPID” label (print position 66). Begin the eight-digit PTIN number in print position 68. If no PTIN, leave print positions 66 through 75 blank (Tax Preparer PTIN Example: TPIDP12345678). Print the PTIN in the conventional area (Paid preparer signature area) together (P12345678).
- Tax Preparer ID Number (SSN) (print line 26). (**Mandatory** professional products only). Begin SSN in print position 67. **Do not** print dashes. If no SSN, leave print positions 66 through 75 blank (Tax Preparer SSN Example: TPID 123456789).
- Tax Preparer ID Number FEIN field (print line 27). **Mandatory**, professional products only. Numeric, no dashes, right justify. Hardcode “FN” in print position 62 and 63. If no FEIN, leave print position 67 through 75 blank. **To help eliminate those instances when alpha characters are entered in the FEIN field, add an error check at the beginning of the FEIN field for alpha characters.** Use the first Tax Preparer ID Number field, for the paid preparer’s PTIN or SSN, if entered. If the paid preparer does not enter anything in the PTIN box, leave positions 66 through 75 blank in the scanband.
- Email Address, beginning field position 8, ending field position 55, Alphanumeric. FYI: Email address is 75 characters but due to space constraints we had to truncate it to 55 and Phone, beginning field position 65, ending field position 14, Numeric “()”, “—”, embedded space, no other symbol or punctuation, or blank on print line 43.
- Dependent information on print lines 44 through 49 allows for up to three dependents. For each dependent, “Dependent First Name”, “Dependent Last Name”, “Dependent SSN”, and “Dependent Relationship” is required. Print dependent information on print lines 44 through 49 for each dependent; otherwise, leave fields blank.
If no dependents, all dependent fields must be blank. If more than three dependents, print the first two dependent information on print lines 44 through 47. Leave print line 48 blank and print “SEE ATTACHED” on print line 49.
- Direct Deposit of Refund (DDR) Label Field – print lines 45 and 48. **Do not** hardcode. “DDR1” precedes “Routing number” on print line 45. “DDR2” precedes “Routing number” on print line 48. **If no DDR, this field must be blank.**
- DDR “Routing number,” print line 45 or 48. **Must** be nine numeric digits. First two digits **must** be 01 through 12 or 21 through 32. If a Routing number is entered on print line 45 or 48, there **must** be a “DDR Account number” at print line 46 or 49, and a “DDR Account type” at print line 47 or 50; otherwise, **all fields must be blank.**
- DDR Account number – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols. **If less than 17 characters, right justify.**
- DDR Account Type – “1” will indicate Checking, and “2” will indicate Savings.

Scannable Form 540 Approval Checklist**Entity Data Placement**

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

- Have all fields in the correct location (see “**Scannable Form 540 Specifications**” beginning).
- Follow “PIT Entity Entry Instructions.”
- Print an example of “Attach Federal Return.”
- Print an example of “Do Not Attach Federal Return.”
- Print an example entering taxpayer's Suffix (4 characters).
- Print an example entering spouse's Suffix (4 characters).
- Print an example with the Additional Information field.
- Print an example with the Executor/Guardian field.
- Print an example with Private Mailbox (PMB) and number/letter. Left justify number (**Do not hardcode “PMB”**).
- Print an example **without** a PMB and number/letter.
- Print an example with Foreign Address using the two-digit county abbreviation. (Leave State and ZIP Code blank.)
- Print an example with Principal Business Activity (PBA) Code. **Left justify**. If less than 6 characters, do not populate with “0.” (**Do not hardcode “PBA.”**)
- Print an example with taxpayer Date of Birth (DOB) and spouse/RDP DOB (Use format: “MM-DD-YYYY”).
- Print an example **without** taxpayer and/or spouse/RDP DOB.
- Print an example with Prior Name field taxpayer and/or spouse/RDP last name only (Your choice).
- Print an example **without** taxpayer and/or spouse/RDP Prior Name.
- Print an example with both “Taxpayer Deceased Date” code “D” AND “Spouse/RDP Deceased Date” code “C” in the ARRP “RP” area, print line 13.
- Print an example with “Taxpayer Deceased Date” code “D” OR “Spouse/RDP Deceased Date” code “C” in the ARRP “RP” area, print line 13.
- Print an example **without** “Taxpayer Deceased Date” code “D” AND “Spouse/RDP Deceased Date” code “C” in the ARRP “RP” area (Print line 13 is blank).
- Print an example with IRC 965 code “E” in the ARRP “RP” area, print line 9.
- Print an example without IRC 965 code “E” in the ARRP “RP” area, print line 9.
- Print an example with both Disaster code “9”, Outside the USA code “O”, AND Military code “U” in the ARRP “RP” area, print line 14.
- Print an example with Disaster code “9”, Outside the USA code “O”, OR Military code “U” in the ARRP “RP” area, print line 14.
- Print an example **without** Disaster code “9”, Outside the USA code “O”, AND Military code “U” in the ARRP “RP” area (Print line 14 is blank).

Scanband Data Placement. (For details, see and follow “**Form 540 Scannable Band Specifications (Side 1)**”, and “**How Must the Form 540 Scannable Band Appear?**”.)

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

- Have all fields in the correct location.
- Have matching amounts in the scanband and on the conventional form lines.
- Have a fiscal year filer.*
- Have a calendar year filer.
- Have an original return with Amended as “blank”.
- Have an amended return with Amended as “1”.
- Have entry (other than -0-) on line 6.
- Have entries (other than -0-) on line 9 and line 10 (include count and amount). (See “**How Must the Form 540 Scannable Band Appear?**”.)
- Have a positive amount on line 17.
- Have a negative amount on line 17 (**DO NOT USE BRACKETS**).
- Have entry on line 40.
- Have entries (other than -0-) on line 43 and line 44 (include 3-digit credit code).* (see “**How Must the Form 540 Scannable Band Appear?**” .)
- Print a “1” in one of the check boxes (i.e., 3800 or 3803).*
- Print a “1” in one of the check boxes (i.e., SCHG1 or 5870A).*
- Print a “1” in at least two of the check boxes (i.e., 3805P, NQDC, 3540, 3544, 3805Z, 3807, 3808, or 3809).*
- Print an example with an amount on line 75.

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

GUIDELINES FOR SCANNABLE FORM 540

- Print an example without an amount on line 75.
- Print a "1" for the "IRC1341" check box.*
- Print a "1" for the "IRC453A".*
- Print a "1" for the check box 5805 (**5805 attached**).
- Print a "2" for the check box 5805F (**5805F attached**).
- Print an example without DESIGNEE ("0" print line 25).
- Print an example with DESIGNEE ("1" print line 25).
- Print an example of tax preparer ID Number (PTIN) (print line 26). **Mandatory**, professional products only.
- Print an example of tax preparer ID Number (FEIN) (print line 27). **Mandatory**, professional products only.
- Print an example of the tax preparer ID Number (FEIN) (print line 27) field left blank. **Mandatory**, professional products only.
- Print an example of taxpayer email address and phone number (print line 43).
- Print an example of one dependent that includes "Dependent 1 First Name", "Dependent 1 Last Name", "Dependent 1 Relationship", and "Dependent SSN" (print lines 44 and 45).
- Print an example of five dependents that includes "Dependent First Name", "Dependent Last Name", and "Dependent Relationship", and "Dependent SSN" (print lines 44 through 49) and include "SEE ATTACHED" (print line 49).
- Print an example **without** dependents.
- Print an example of one Direct Deposit of Refund (DDR) " includes: Label (DDR1) and Routing number, Account number, and Account type" (print lines 45, 46, and 47).
- Print an example of two DDRs including label (DDR1 and DDR 2) and routing numbers, account number, and account type – populate print lines 45, 46, 47, 48, 49, and 50.
- Print an example of DDR Account Number, print line 46 or 49, with less than 17 characters. Right justify number.
- Print an example **without** DDR.

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

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

Anchor Marks

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

CTP ID

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

Document ID String

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

Paper Filing Survey Code

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

Conventional Form

- Vertical rule (penny line) shown on form. (If software product does not support the vertical rule, then your software company's review package cover letter must indicate that the software will always print a decimal point after the whole dollar amount).
- Hard coded Zeroes - If forms and schedules have hard coded zeroes, DO NOT allow your software to print zeroes in the fields affected.
- Print Taxpayer's Last Name and SSN (or ITIN, if applicable) on Side 2, Side 3, Side 4, and Side 5 in top margin.
- Follow "**Guidelines for Preparing Scannable Form 540**".

Keying Symbols and Source Code

- Follow "**Guidelines for Preparing Scannable Form 540**".

Guidelines for Personal Income Tax (PIT) Scannable Payment Forms

Submitting PIT Scannable Payment Forms 540-ES, 541-ES, FTB 3519, 3563, 3582, 3582X, and 3843 Approval Checklist

All taxpayer data (print lines 51-58) are in Courier 12-point font, not bold.

Entity Data Placement

To get entity data placement approval, submit vouchers that:

- Print all alpha characters in upper case.
- Have all fields in the correct location.
- Follow “**PIT Entity Entry Instructions**” for scannable Form 540.
- DO NOT FILL FIELDS WITH “X’s.”** If your software does not support the maximum entity field size, indicate the supported field size in your software company’s review package cover letter.
- Print an example with the taxpayer’s Last Name field.
- Print an example with the spouse’s Last Name field.
- Print an example entering taxpayer’s Suffix (4 characters).
- Print an example entering spouse’s Suffix (4 characters).
- Print an example with the Additional Information field.
- Print an example with the Executor/Guardian field.
- Print an example with the Street Address field.
- Print an example with Foreign Address using the two-digit country abbreviation. (Leave State and ZIP Code blank).
- Print example with Private Mailbox (PMB) and number. Left justify the number/letter if less than 6 digits. **Do not hardcode “PMB.”**
- Print example without Private Mailbox (PMB) and number.
- Give example of a fiscal year filer (APE).¹ (Applies to Forms 540-ES, 541-ES, FTB 3563, and FTB 3843 only).
- Give example of a calendar year filer (Place single “0” in print position 77). (Applies to Forms 540-ES, 541-ES, FTB 3563, and FTB 3843 only).
- Exception for Form 540-ES and 541-ES only:** When estimate payment amount is unknown, leave “Amount of payment” area blank.

Line Geometry

- Bold line at print line 49, prints at position 6 through position 80.
- Bottom registration mark .25-line weight rule at print line 62, prints at position 6 through position 28 and at position 58 through position 80.²
- Bottom registration mark 2-point rule at print line 62, prints at position 31 through position 35 and at position 51 through position 55.
- Bottom registration mark 2-point vertical rule at print line 62, end at print line 63, at print position 35/36 and position 50/51.

Anchor Marks (Forms 540-ES, 541-ES, 3582, and 3582X only)

Print three anchor marks on each page.

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

CTP ID

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

Document ID String

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

Fiduciary Name Control Guidelines

On Forms 541-ES, FTB 3563, and FTB 3843, all estates use “ESTA” and all trusts use “TRUS”. Name control follows the estate’s or trust’s FEIN.

¹ If your software does not support fiscal year filers, indicate this in your software company’s review package cover letter.

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

Guidelines for Business Entity (BE) Scannable Payment Forms

Business Entity Entry Instructions

- All taxpayer data must print in Courier 12-point font, not bold.
- Alpha characters **must** be in upper case.
- Entity ID Number field must be one of the following:
 - **Forms 100-ES, FTB 3539, and FTB 3586**
 - Corporation number - Numeric, 7 digits, no preceding alpha character or dashes, spaces, or punctuation; includes leading zeros (e.g., "1234567" or "0000000").
 - SOS File Number - If an LLC elects to be taxed as a corporation, enter SOS number. Numeric, 12 digits. Number must begin with 19 or 20 (e.g., "200412345678"). If not available, zero fill (e.g., "000000000000").
 - **Forms FTB 3538 and 3587**
 - FEIN - Numeric, 10 digits, includes hyphen (-) (e.g., "12-3456789" or "00-0000000").
 - **Forms FTB 3522, 3536, 3537 and 3588**
 - SOS File Number - Numeric, 12 digits. Number must begin with 19 or 20 (e.g., "200412345678"). If not available, zero fill (e.g., "000000000000").
 - When the entity has applied for or does not have an Entity ID Number, enter the appropriate number of zeros in the Entity ID Number field. When entering zeros for the FEIN, include the hyphen (i.e., "00-0000000").
- Entity Name Control field must contain the first 4 characters of the corporation, exempt organization, partnership, or LLC name **with these exceptions**:
 - Spell out ampersand (&) as "AND" if (&) is contained in the first 4 characters of the Entity's name (See Business Entity Information Example 1).
 - **Do not** space or use symbols or any punctuation, including hyphens (-) and slashes (/) (See Business Entity Information Example 2).
 - **Do not** use "The" when it is the first word in the Entity's name (See Business Entity Information Example 4).
- Enter Form Type Indicator as:
 - Forms 100, 100S, and 100W = 1
 - Form 109 = 2
 - Form 199 = 3
 - If more than one form, or no form indicated = 0

Note: Refer to the specifications for each business entity form to confirm the applicable Form Type Indicator to program for that form.
- Entity Tax Year Beginning and Ending
 - To help eliminate those instances when a user enters a taxable year ending (TYE) date that is earlier than the taxable year beginning (TYB) date, add an error check that allows user to re-enter the correct TYE.

- Enter Business Entity Name – Use business name, as is:
 - The corporation, partnership, or LLC name may contain embedded spaces, hyphens (-), slashes (/), and ampersands (&) (See Business Entity Information Examples 1, 2, and 3).
 - **Do not** use any other symbols or punctuation in the Business Entity Name field.
- Address Data:
 - Other than the hyphen (-) and slash (/), use no punctuation or symbols in the Street Address field.
 - **Do not** use commas or periods to separate address information.
 - Use standard abbreviations for the suffix of the street name. See "**Standard Abbreviations.**"
 - **Do not** enter suite and suite number/letter in the Street Address field. Enter in the designated "Suite" and "Suite Number" fields. These fields are on the same line as the "Street Address" field. **Note:** Use these abbreviations in the "Suite" field: STE, RM, FL, BLDG, and UN.
 - Enter Private Mailbox (PMB) and PMB number/letter in the "PMB" and "PMB number/letter" fields. These fields are on the same line as the "Street Address" field. **Do not** hardcode "PMB." "PMB" must print **only** when a user enters a "PMB number/letter." If no "PMB," leave both fields blank.
 - Use the Additional Information field for "Doing Business As" (DBA), "Owner/Representative/Attention" name, and other supplemental address information **only**. Other than the slash (/), use no punctuation or symbols in this field.
 - Military "APO" or "FPO" addresses:
 - Enter "APO" or "FPO" in the first three positions of the City field.
 - **Do not** enter the name of the city for "APO" and "FPO" addresses. Enter the two-character alpha state code in the State field:

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

- In the State field, use the standard two-character alpha abbreviation for the state or United States possession. See "**State or U.S. Possessions.**"
- The ZIP Code can be 10 digits (includes hyphen "-").

(See Business Entity Information Examples)

GUIDELINES FOR BUSINESS ENTITY (BE) SCANNABLE PAYMENT FORMS

- If using a foreign address enter the city, foreign country name, foreign province/state/county name, and foreign postal code in the appropriate boxes. Follow the country's practice for entering the province/state/county name and foreign postal code. You may also use the 2-digit Country Abbreviation (See *Business Entity Information Example 5*).
- Apply these guidelines, then truncate if the information exceeds the field length.

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

Business Entity Information Examples:

Example 1 Corporation:

0000823 LPAN 44-1234567 200412345678 18 FORM 1
TYB 01-01-2018 TYE 12-31-2018
LP & T CONSULTING SERVICES INCORPORATED
B GANGLER
9646 BUTTERFIELD WY
RANCHO CORDOVA CA 95670-3720

(123) 456-7890

Example 2 Partnership:

99-7654321 LZ 199971234567 (123) 456-7890 18 FORM 0
TYB 01-01-2018 TYE 12-31-2018
L - Z

5800 SANTA ANITA AV STE 2
EL MONTE CA 92102-1230

Example 3 LLC:

200387654321 2018 95-8654321 (123) 456-7890 18 FORM 0
TYB 00-00-0000 TYE 00-00-0000
GRIMES LLC

4900 W CAMBRIDGE
ATLANTA GA 30303

Example 4 Exempt Organization:

7777888 LTPL 99-7777777 200412345678 18 FORM 0
TYB 01-01-2018 TYE 12-31-2018
THE LTP LLC
C VEGA
4545 BUTTERFLY LN PMB 16
SACRAMENTO CA 95823

(123) 456-7890

Example 5 Foreign Address Corporation:

7779311 ALLE 98-7654321 199912345678 18 FORM 0
TYB 01-01-2018 TYE 12-31-2018
ALL ENGLAND ENTERTAINMENT

1963 ABBEY LANE
LONDON
UK NOTTING HILL W11 2BQ
(123) 987-6541

GUIDELINES FOR BUSINESS ENTITY (BE) SCANNABLE PAYMENT FORMS

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

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

Entity Data Placement

To get entity data placement approval, submit vouchers that:

- Have all fields in the correct location.
- Follow “**Business Entity Entry Instructions**” for BE scannable vouchers.
- Entity ID Number:
 - Give an example of corporation number (Forms 100-ES, FTB 3539, and FTB 3586). A corporation number is seven digits (e.g., “1234567” or “0000000”).
 - Give an example of FEIN (Forms FTB 3538 and FTB 3588). A FEIN is 10 digits including the hyphen (e.g., “12-3456789” or “00-0000000”).
 - Give an example of SOS file number, **MUST** begin with “19” or “20.” Forms 100-ES, FTB 3522, FTB 3536, FTB 3537, FTB 3539, FTB 3586, and FTB 3587. (e.g., “200412345678”).
- Print an example with the Additional Information field.
- Print an example with Foreign Address using the two-digit county abbreviation. (Leave State and ZIP Code blank).
- Give an example of Form Type Indicator (i.e., “0,” “1,” “2,” or “3”). (Refer to the specifications for each form to verify the applicable Form Type Indicator to program.)
- Give an example of a fiscal year filer [Taxable Year Beginning (TYB) and Taxable Year Ending (TYE)] (e.g., “TYB 02-01-2018” “TYE 01-31-2019”).
- Give an example of calendar year filer [Taxable Year Beginning (TYB) and Taxable Year Ending (TYE)] (e.g., “TYB 01-01-2018” “TYE 12-31-2018”).
- Print an example with Private Mailbox (PMB) and letter/number. Left justify the number/letter if less than 6 characters. **Do not hardcode “PMB.”**
- Print an example without Private Mailbox (PMB) and letter/number.

Line Geometry

- Bold line at print line 49, prints at position 6 through position 80.
- Bottom registration mark .25-line weight rule at print line 62, prints at position 6 through position 28 and at position 58 through position 80.²
- Bottom registration mark 2-point rule at print line 62, prints at position 31 through position 35 and at position 51 through position 55.
- Bottom registration mark 2-point vertical rule at print line 62, end at print line 63 at print position 35 (between 35/36) and position 50 (between 50/51).

Anchor Marks

Print three anchor marks on each page.

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

CTP ID

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

Document ID String

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

¹ If your software does not support fiscal year filers, indicate this in your software company’s review package cover letter.

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