For Privacy Act Notice, get form FTB 1131.

California Resident Income Tax Return 2004

540 C1 Side 1

FEDERAL RETURN ATTACHMENT REQUIRED:
☐ YES ☐ NO

P
AC
A
R
RP

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Advance Draft
As of Nov 29,'05

Step 2
Filing Status
Check only one.

1 ☐ Single
2 ☐ Married filing jointly (even if only one spouse had income)
3 ☐ Married filing separately. Enter spouse's social security number above and full name here _____
4 ☐ Head of household (with qualifying person). STOP. See instructions. **5** ☐ Qualifying widow(er) with dependent child. Enter year spouse died _____.

Step 3
Exemptions

Enclose, but do not staple, any payment.

6 If someone can claim you (or your spouse, if married) as a dependent on their tax return, check the box here ● **6** ☐

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions . . . . . **7** ☐ X $85 = $_____
8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 . . . . . **8** ☐ X $85 = $_____
9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 . . . . . ● **9** ☐ X $85 = $_____

Dependent Exemptions

10 **Dependents:** Enter name and relationship. **Do not include yourself or your spouse.**
_____ _____ Total dependent exemptions . . . . ● **10** ☐ X $265 = $_____
11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 21 . . . . . **11** $_____

Step 4
Taxable Income

Do not attach any withholding forms here. Use Schedule W, CA W-2 Attachment.

12 State wages from your Form(s) W-2, box 16 . . . . . ● **12** _____
13 Enter adjusted gross income from your 2004 federal return . . . . . **13** _____
14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 36, column B . . . ● **14** _____
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions . . . . . **15** _____
16 California adjustments – additions. Enter the amount from Schedule CA (540), line 36, column C . . . . . ● **16** _____
17 California adjusted gross income. Combine line 15 and line 16 . . . . . ● **17** _____
18 Enter the larger of your CA **standard deduction OR** your CA **itemized deductions** . . . . . ● **18** _____
19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- . . . . . **19** _____

Step 5
Tax

20 Tax. Check if from: ☐ Tax Table ☐ FTB 3800 or ☐ FTB 3803 . . . . . ● **20** _____
21 Exemption credits. If line 13 is over $139,921, see instructions. Otherwise, enter amount from line 11 . . **21** _____
22 Subtract line 21 from line 20. If less than zero, enter -0- . . . . . **22** _____
23 Other Taxes. Check if from: ☐ Schedule G-1 and ☐ form FTB 5870A . . . . . ● **23** _____
24 Add line 22 and line 23. Continue to Side 2 . . . . . **24** _____

54004106613

Your name: _____ Your SSN or ITIN: _____

Step 6
Special Credits and Nonrefundable Renter's Credit

25 Amount from Side 1, line 24 ..... 25 _____

28 Enter credit name_____code no_____and amount . ▶ 28 _____

29 Enter credit name_____code no_____and amount . ▶ 29 _____

30 To claim more than two credits, see instructions ..... ● 30 _____

31 Nonrefundable renter's credit. See instructions for "Step 6" ..... ● 31 _____

33 Add line 28 through line 31. These are your total credits ..... 33 _____

34 Subtract line 33 from line 25. If less than zero, enter -0- ..... 34 _____

Step 7
Other Taxes

35 Alternative minimum tax. Attach Schedule P (540) ..... ● 35 _____

36 Other taxes and credit recapture. See instructions ..... ● 36 _____

37 Add line 34 through line 36. This is your total tax ..... ● 37 _____

35 Mental Health Services Tax. See instructions. . . . . .

Step 8
Payments

To view your 2004 estimated payments, go to **www.ftb.ca.gov**

38 California income tax withheld. See instructions ..... ■ 38 _____

39 2004 CA estimated tax and other payments. See instructions ..... ■ 39 _____

40 Real estate withholding. (Form(s) 592-B, 593-B, and 594) ..... ■ 40 _____

41 Excess SDI. To see if you qualify, see instructions ..... ■ 41 _____

Child and Dependent Care Expenses Credit. See instructions, attach form FTB 3506.

● 42 _____ - _____ - _____ ● 43 _____ - _____ - _____

■ 44 _____ ■ 45 _____

46 Add line 38, line 39, line 40, line 41, and line 45. These are your total payments ..... 46 _____

Step 9
Overpaid Tax/ Tax Due

47 Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46 ..... 47 _____

48 Amount of line 47 you want applied to your 2005 estimated tax ..... ■ 48 _____

49 Overpaid tax available this year. Subtract line 48 from line 47 ..... ■ 49 _____

50 Tax due. If line 46 is less than line 37, subtract line 46 from line 37. See instructions ..... 50 _____

Step 9a
Use Tax

51 Use Tax. **This is not a total line.** See instructions ..... ● 51 _____ 00

Step 10
Contributions

Confirgure this area like the official form.

CA Seniors Special Fund See instructions ..... ● 52 _____ 00

Alzheimer's Disease/Related Disorders Fund ..... ● 53 _____ 00

CA Fund for Senior Citizens ..... ● 54 _____ 00

Rare and Endangered Species Preservation Program ..... ● 55 _____ 00

State Children's Trust Fund for the Prevention of Child Abuse ..... ● 56 _____ 00

CA Breast Cancer Research Fund ● 57 _____ 00

CA Firefighters' Memorial Fund ... ● 58 _____ 00

Emergency Food Assistance Program Fund ..... ● 59 _____ 00

CA Peace Officer Memorial Foundation Fund ..... ● 60 _____ 00

~~Asthma and Lung Disease Research Fund~~ ..... ● 61 _____ 00

~~CA Missions Foundation Fund~~ ... ● 62 _____ 00

CA Military Family Relief Fund .... ● 63 _____ 00

CA Prostate Cancer Research Fund ● 64 _____ 00

65 Add line 52 through line 64. These are your total contributions ..... ● 65 _____

Advance Draft
As of Nov 29, '05

Step 11
Refund or Amount You Owe

66 **REFUND OR NO AMOUNT DUE.** See instructions. Mail to:
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009 .... ■ 66 _____

67 **AMOUNT YOU OWE.** See instructions. Mail to:
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009 .... ■ 67 _____

Step 12
Interest and Penalties

68 Interest, late return penalties, and late payment penalties ..... 68 _____

69 Underpayment of estimated tax. Check box: ☐ **FTB 5805 attached** ☐ **FTB 5805F attached** ... ■ 69 _____

70 Total amount due. See instructions. Enclose, but do not staple, any payment ..... 70 _____

● 71 _____ 4

Step 13
Direct Deposit (Refund Only)

Do not attach a voided check or a deposit slip. See instructions
Complete this section to have your refund directly deposited. Routing number ..... ● _____

Account Type:
Checking ● ☐ Savings ● ☐ Account number ..... ● _____

Sign Here

It is unlawful to forge a spouse's signature.

Joint return? See instructions.

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 6

Your signature X | Spouse's signature (if filing jointly, both must sign) X | Daytime phone number (optional) (_____) _____

Date | | + | | + | |

Paid preparer's signature *(declaration of preparer is based on all information of which preparer has any knowledge)* ● | Paid Preparer's SSN/PTIN

Firm's name (or yours if self-employed) | Firm's address ● | FEIN

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 will be the **only** computer-prepared format of Form 540, *California Resident Income Tax Return*, that FTB will approve.

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 **"Asterisks in the Entity"** guidelines and **"Entity Entry Instructions"** for taxpayer entity data. See page 22 and 23 for details.

Guidelines for Preparing Scannable Form 540

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

Instructional Text

Same as substitute tax forms. See page 15.

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 you remove the vertical rule because your software will print a decimal point after the whole dollar amount, be sure to indicate this fact in your company's cover letter that accompanies each scannable forms review package. Otherwise, there is a chance that FTB will not approve the form.

Note: 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 2 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. FTB will output 9 positions, no punctuation.

Example: 000,000,000.

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.

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 that begin on page 29.

Keying Symbols

The conventional area of scannable Form 540 must include the current year's keying symbols. See page 16.

Source Codes

Use source code "06" in the document ID string. Also, software companies must print "6" in the signature area.

Note: FTB will post the advance draft and final proof of scannable Form 540 to the CTP Restricted Directory web page only. This form will not be available on FTB's public access area.

Margins

Margins are the same as substitute tax forms. See page 16.

Type Style

FTB designs California tax forms using PageMaker 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)

Software companies may no longer print their ICN in the bottom margin on Side 1 of scannable or substitute Forms 540, 540 2EZ, and 540NR (Long or Short). Instead, companies may print their ICN in the upper right

Advance Draft
As of Nov 29, 05

margin above the form number, C1, Side 1 in no larger than an 8-point font. See **"Side 1 – Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement"** on page 10. On Side 2, companies may choose to print their ICN or symbols in either the top left or right margin or the bottom left or right margin. When using the bottom margin the ICN or symbols should print completely away from the bottom registration marks and document ID string. Print your ICN between print positions 6 and 28 on the left and print positions 57 and 80 on the right.

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.**
- Original printed output (no corrections). If corrections are necessary, reprint return.
- On one side of the paper (**Do not** duplex print, i.e., **Do not** print scannable forms back-to-back.)
- 6 lines per inch.
- Alpha characters must be in upper case.

CTP ID

Same as substitute tax forms. See page 17.

Document ID String

The document ID string is required on scannable Form 540. See **"Bottom Margin Registration Marks and Document ID Specifications"** on page 9 and **"Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement"** on page 10 for more information.

Advance Draft
As of Nov 29, '05

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. FTB will not approve forms that fail to follow these guidelines.

Asterisks in the Entity – THIS IS CRITICAL

Two asterisks (**) on print line 10 of the entity indicates to FTB that taxpayer name(s), address, and social security number(s) (or ITINs) are unchanged from the previous year's tax return. This saves FTB processing time and helps prevent errors.

Users of your software product may **only** print two asterisks (**) on print line 10 of the entity area if the taxpayer (and taxpayer's spouse, if any):

- Filed a California Form 540, 540A, 540 2EZ, or Long or Short 540NR tax return last year;
- Did not change the address from the one shown on last year's tax return;
- Has the same SSN (or ITIN) as last year;
- Has the same name (first, middle, and last) as last year;
- Has the same filing status as last year; and
- Is not deceased.

If all of the above conditions do not exist, do not print two asterisks (**) on print line 10 of the entity area. The software product should offer a "pop-up" error message (on screen) to help prevent users from allowing the asterisks to print. Failure to follow these instructions may prevent FTB from updating the taxpayer's file correctly.

Taxpayer Entity Information Examples:

```
111-11-1111  LEE   **                 04   PBA 123456
SARAH        E  LEE

1234 STATE ST
CROWN               CA  12345    DISASTER
```

```
111-11-1111  TAXP   **  222-22-2222   04
JORDAN       A  TAXPAYER
KAITLYNN     G  TAXPAYER

12345½ SHORT ST
ANYPLACE            CA  12345
```

SINGLENFREE

```
111-11-1111  JOSE                      04
AUSTIN       M  JOSEPH

HOMESTYLE NURSING HOME
1234 BEAUTIFUL DR-21
WELCOME             CA  54321    DISASTER   MILITARY
```

```
111-11-1111  ALEX   **  222-22-2222   04
MICKEY       J  ALEXANDER
LYNN         S  ALEXANDER

9876 LONGNAME WY                STE   141    PMB 12
WALLACE             CA  12345-6789
```

```
111-11-1111  SMIT                      04
ROBERT       J  SMITH                (DECD 12-10-04)

                                KIMBERLY SMITH
3452 BUSY DR                    UN    5
BORDERTOWN          CA  12345
```

```
111-11-1111  MISS   **                 04
ELIJAH      M  MISSION

PO BOX 888
APO                 AP  09876                MILITARY
```

Note: If there is no spouse 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:

- **"Asterisks in the Entity"** on this page.
- **"PIT Entity Entry Instructions"** shown on page 23.
- **"Mailing and Assembly Instructions for Scannable Form 540"** on page 24.

PIT Entity Entry Instructions

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

  See *Taxpayer Entity Information Examples:* JORDAN A TAXPAYER and AUSTIN M ~~JOSEPH~~ on page 22.
- **Do not** use commas or periods to separate address information.
- Monetary amounts. See **"Monetary Amounts"** on page 21 for specific details on how to enter monetary amounts in the conventional area.
- **Do not** space or use punctuation in the Name Control (first four letters of the taxpayer's last name) field.

  Note: Form 541-ES and form FTB 3563: 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.
- **Do not** include titles or ranks such as DR, MD, ENSIGN, SGT, etc.
- Use Roman numerals (alpha characters) for numeric suffixes that follow the last name.
- Never space in name field(s). **Exception:** Use one space for JR, SR, II, etc. following the last name.
- The taxpayer and spouse 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 a "ITIN," it should be entered in the SSN field.

  Note: Form 541-ES and form FTB 3563: The FEIN must be 10 digits (includes "-").
- Enter Principal Business Activity (PBA) code, if applicable. **Do not** hard code "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 on page 22.
- Use standard abbreviations for the suffix of the street name. See **"Standard Abbreviations"** on page 19.
- **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. **Note:** 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** hard code "PMB." "PMB" must print with a "PMB number/letter." If no "PMB," leave both fields blank.

  See *Taxpayer Entity Information Example:* MICKEY J ~~ALEXANDER~~ and LYNN S ~~ALEXANDER~~ on page 22.
- Additional Address 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.
- 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 and 98700

  See *Taxpayer Entity Information Example:* ELIJAH M MISSION on page 22.
- In the State field, use the standard two-digit abbreviation for the state or United States possession. See **"State or U.S. Possessions"** on page 19.
- If using a foreign address, enter the country beginning in the State field. (The foreign address field overlays the State and ZIP Code fields, plus five additional positions. The overlay area is for the foreign country name and, if applicable, the foreign country's postal code.)
- The ZIP Code can be 10 digits (includes hyphen "-").
- Enter "DISASTER," if applicable. Otherwise, leave field blank. (Taxpayer **must also** write the qualifying disaster name, in red, in the top margin on Side 1 of scannable Form 540)
- Enter "MILITARY," if applicable. Otherwise, leave field blank. (Taxpayer **must also** write the qualifying military information, in red, in the top margin on Side 1 of scannable Form 540.)

  See *Taxpayer Entity Information Examples:* SARAH E LEE, AUSTIN M ~~JOSEPH~~ and ELIJAH M MISSION on page 22.
- 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.

Advance Draft
As of Nov 29, 05

Mailing and Assembly Instructions for Scannable Form 540

- Preparers should review their clients' tax returns to ensure the name(s), social security number(s) (or ITIN(s)), address, and tax data prints according to the specifications in this guide. They should also be encouraged to check for printer font problems, incorrect Direct Deposit Refund information, and other tax data problems in the scanband that will delay processing.
- Mail the original tax return.
- **Do not** attach the FTB-supplied label.
- **Do not** duplex print the original (double-sided copies).
- **Do not** mail a photocopy of the original.
- **Do not** make corrections on the original tax return. If something is incorrect, reprint the tax return.
- Sign the tax return in the space provided. If a joint tax return, spouse's signature is required.
- **Schedule W**, ~~California Schedule W~~, ~~***California W-2 Attachment***~~, is for software companies that support scannable Form 540. The tax return will be assembled with Schedule W being placed directly behind Side 2, and on top of Schedule CA.
- Make check or money order payable to the "Franchise Tax Board" for the full amount. Write the taxpayer's social security number (or individual taxpayer identification number, if applicable), and "2004 Form 540" on it.
- Enclose, but **do not staple**, any payment.
- When required, attach California supporting forms and schedules **behind** Schedule W. 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 Side 1 loose and staple the rest of the tax return in the upper-left hand corner.

Return Mailing Addresses for Scannable Form 540

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

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0009

Mail **BALANCE DUE** tax returns to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0009

Advance Draft
As of Nov 29,'05

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-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.
- Courier (12-point), standard OCR-A font, or "standard print" font. **Do not use bold font.**
- The first column will start at line 19 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."**
- Direct Deposit of Refund (DDR) "Routing number;" print line 33. **Must be** nine numeric digits. First two digits **must** be 01 through 12 or 21 through 32.

  Note: If a routing number is entered on print line 33, there **must** be a "DDR Account number" at print line 34, and a "DDR Account type" at print line 35; otherwise, **all fields must be blank**.
- **Right justify** "DDR Account number" if less than 17 characters.
- 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.
- "0" will indicate "No" and "1" will indicate "Yes" for field numbers "06", "3800", "3803", "SCHG1", and "5870A".
- "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" will indicate a calendar year end and "MMYY" will indicate a fiscal year end (month and year end).
- Use field numbers 28 and 29 for the "Additional Credits." **The additional credit amount must have a three-digit numeric code preceding the dollar amount.** The acronym name and code number should print on the applicable line(s) in the conventional area of scannable Form 540. For example, "17320" designates a Dependent Parent credit of $20.
- Use field number 31 for the nonrefundable renter's credit.
- Use field numbers 42 and 43 for the Child and Dependent Care Expenses Credit (CDC) qualifying individual's SSN. Use 9 numeric and no dashes. Otherwise, print "0." Right justify.
- Use field numbers 44 and 45 for the federal CDC claimed amount and CA CDC allowed amount. Otherwise, print "0." Right justify.
- Tax Preparer ID Number SSN/PTIN field (print line 25). **Mandatory**, professional products only. Print SSN in scanband (print positions 67 through 75), if one is entered.
- Tax Preparer ID Number SSN/PTIN field (print line 25). **Mandatory**, professional products only. Print PTIN in scanband with five spaces between "P" and eight-digit number (P 12345678). Print the PTIN in conventional area (Paid preparer signature area) together (P12345678).
- Tax Preparer ID Number FEIN field (print line 26). **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.***

Note: Use the first Tax Preparer ID Number field, for the paid preparer's SSN or PTIN, if entered. If the paid preparer does not enter anything in the SSN/PTIN box, leave this field blank in the scanband.

Advance Draft
As of Nov 29, 05

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*
Child Adoption	CHILD ADOPT	197	X	
Child and Dependent Care Expenses	NONE	NONE	X	
Community Development Financial Institution Deposits	CDFI DEPOSIT	209	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
Employer Child Care Contribution	CHLDCARE CTB	190	X	X
Employer Child Care Program	CHLDCARE PRG	189	X	X
Enhanced Oil Recovery	ENHNC OILREC	203	X	X
Enterprise Zone Employee	E/Z EMPLE	169	X	
Enterprise Zone Hiring & Sales or Use Tax	E/Z HIRE/USE	176	X	X
Farmworker Housing:				
New Construction/Rehabilitation	F/W HS CONST	207	X	X
New Construction/Rehabilitation Loans	F/W HS LOAN	208		X
Joint Custody Head of Household	JT CSTDY HOH	170	X	
Joint Strike Fighter:				
Joint Strike Fighter Property Costs	JSFPROPERTY	216	X	X
Joint Strike Fighter Wages	JSFWAGE	215	X	X
Local Agency Military Base Recovery Area (LAMBRA) Hiring & Sales or Use Tax	LAMBRA HR/US	198	X	X
Long-Term Care	LONGTERM	214	X	
Low-Income Housing	LOW-INC HOUS	172	X	X
Manufacturing Enhancement Area (MEA) Hiring	MEA HIRE	211	X	X
Natural Heritage Preservation Tax	HERITAGE	213	X	X
Nonrefundable Renter's Credit	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
Rice Straw	RICE STRAW	206	X	X
Senior Head of Household	SR HOH	163	X	
Solar Energy System	SOLAR ENERGY	217	X	X
Targeted Tax Area (TTA) Hiring & Sales or Use Tax	TTA HIRE/USE	210	X	X

Advance Draft
As of Nov 29, '05

Please Note: Teacher Retention (Code 212) – Suspended for tax years ~~2004 and~~ 2005.

See "Repealed Credits with Carryover Provisions" list on page 27.

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
Commercial Solar Electric System	COMSLR EL CO	196	X	X
Commercial Solar Energy Carryover	COM SLR NRG	181	X	X
Contribution of Computer Software	CTB COMPSOFT	202		X
Employee Ridesharing:				
Employee Vanpool Program	R/S EMPLE VN	194	X	
Employer Ridesharing:				
Large Employer Program	R/S LG EMPLR	191	X	X
Small Employer Program	R/S SM EMPLR	192	X	X
Employer Subsidized Public Transit Passes	R/S TRANSIT	193	X	X
Energy Conservation	NRG CSRV CO	182	X	X
Low-Emission Vehicles	LOW-EMS VHCL	160	X	X
Los Angeles Revitalization Zone (LARZ) Hiring & Sales or Use Tax	LARZ HRE/USE	159	X	X
Manufacturers' Investment	MFG INVSTMNT	199	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	
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
Technological Property Contribution	TECHPROP CTB	201		X
Water Conservation	WATRCSRV CO	178	X	
Young Infant	YNG INFNT CO	161	X	

Advance Draft
As of Nov. 29, '05

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 on page 29).
- ☐ Follow "PIT Entity Entry Instructions."
- ☐ Print the asterisks (see **"Asterisks in the Entity"** on page 22).
- ☐ Do **not** print the asterisks (if taxpayer entity information has changed since 2003.)
- ☐ Maximize all entity fields. **DO NOT FILL FIELDS WITH "X's."** If your software does not support the maximum entity field size, indicate the supported field size in the software company's review package cover letter.
- ☐ Check the "Yes" box for "Federal Return Attachment Required."
- ☐ Check the "No" box for "Federal Return Attachment Required."
- ☐ Print example with Private Mailbox (PMB) and number/letter. Left justify number. (Do not hardcode "PMB.")
- ☐ **Do not** print example of Private Mailbox (PMB) and number/letter.
- ☐ Print example with Principal Business Activity (PBA) Code. **Left justify**. If less than 6 characters, do not populate with "0." (Do not hardcode "PBA.")
- ☐ Print example with "DISASTER" and "MILITARY."
- ☐ Print example with "MILITARY" or "DISASTER" (Your choice).
- ☐ **Do not** print example of "DISASTER" or "MILITARY."

Scanband Data Placement

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

- ☐ Have all fields in the correct location (see **"Form 540 Scannable Band Specifications (Side 1)"** beginning on page 31).
- ☐ Follow **"How Must the Form 540 Scannable Band Appear?"** on page 25.
- ☐ Have matching amounts in the scanband and on the conventional form lines.
- ☐ Have a fiscal year filer.*
- ☐ Have a calendar year filer.
- ☐ Have a positive amount on line 17.
- ☐ Have a negative amount on line 17 **(DO NOT USE BRACKETS)**.*
- ☐ Have entries (other than -0-) on line 28 and line 29 (include 3-digit credit code)* (see pages 26 and 27).
- ☐ Have entry (other than -0-) on line 31.
- ☐ Have entry on lines 42, 43, 44, and 45. Max fill all fields.
- ☐ Print "1" in at least two of the check off boxes (i.e., 3800, 3803, SCHG1, and 5870A).*
- ☐ Print a "1" for the check box 5805 (**5805 attached**).
- ☐ Print a "2" for the check box 5805F (**5805F attached**).
- ☐ Print example of tax preparer ID Number (SSN) (print line 25). **Mandatory**, professional products only. Follow **"How Must the Form 540 Scannable Band Appear"** on page 25.
- ☐ Print example of tax preparer ID Number (PTIN) (print line 25). **Mandatory**, professional products only. Follow **"How Must the Form 540 Scannable Band Appear"** on page 25.
- ☐ Print example of tax preparer ID Number (FEIN) (print line 26). **Mandatory**, professional products only. Follow **"How Must the Form 540 Scannable Band Appear?"** on page 25.
- ☐ Provide example of the tax preparer ID Number (FEIN) (print line 26) field left blank. **Mandatory**, professional products only. Follow **"How Must the Form 540 Scannable Band Appear?"** on page 25.
- ☐ Print example of Direct Deposit of Refund (DDR) (print lines 33, 34, and 35).
- ☐ Print example of DDR Account Number, print line 34, with less than 17 characters. Right justify number.
- ☐ **Do not** print example of DDR.

Line Geometry – Follow **"Samples of Internal Control Number (ICN) Placement, Bottom Line Registration Marks, and Document ID Placement"** on page 10.

- ☐ Bold line at vertical print line 17, horizontal print position 6 through 80.
- ☐ Bold line at vertical print line 36, horizontal print position 6 through 80.
- ☐ Bottom registration mark (2-point rule) line at horizontal position (print positions 6-28; 30-35; 50-55; 57-80 and print line 62).
- ☐ Bottom registration mark (2-point rule) line at vertical positions 35 and 50 and print line 62; end at print line 63.

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.)
- ☐ Print Taxpayer's Last Name and SSN (or ITIN, if applicable) on Side 2 in top margin.
- ☐ Follow **"Guidelines for Preparing Scannable Form 540"** beginning on page 21.

Keying Symbols and Source Code

- ☐ Follow **"Guidelines for Preparing Scannable Form 540"** beginning on page 21.

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

Advance Draft
As of Nov 29, '05

Scannable Form 540 Specifications

Definitions:			
	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1 - 3	Blank	–	–	–	–
4	Title of Form, Tax Year Area, and Privacy Act Language Area	6	25	30	Conventional form size/style
5	Title of Form, Tax Year Area, and Privacy Act Language Area	6	25	30	Conventional form size/style
5	Form Identifier (540) Area	66	5	70	Conventional form size/style
6	Title of Form, Tax Year Area, and Privacy Act Language Area	6	25	30	Conventional form size/style
6	Bold Line	6	25	30	2-point rule line
6	Form Identifier (540) Area	66	5	70	Conventional form size/style
6	C1 Side 1	72	9	80	Convention form size/style
6	Bold Line	55	26	80	2-point rule line
7	Account Period Ending	6	3	8	“APE”
7	Fiscal Year Beginning	10	8	17	MM-DD-YY or leave blank
7	Fiscal Year Ending	20	8	27	MM-DD-YY or leave blank
7	Federal Return Attachment Area (optional field, mandatory language)	55	25	79	Conventional form size/style
8	Federal Return Attachment Area “Yes” “No” Boxes	55	9	63	Conventional form size/style
8	PACARRP Box Area	76	5	80	Conventional form size/style
9	PACARRP Box Area	76	5	80	Conventional form size/style
10	Taxpayer’s SSN (mandatory)	16	11	26	Numeric, “-”
10	Name Control (First 4 Letters of Last Name) (mandatory)	29	4	32	Alpha, No Embedded Spaces, No symbols or punctuation
10	If taxpayer name and address information is unchanged from 2003, enter “ ** “ otherwise, leave blank (mandatory)	34	2	35	“ ** “
10	If Joint Return, Spouse’s SSN (mandatory)	38	11	48	Numeric, “-”
10	Form Year Indicator (mandatory)	54	2	55	“04”
10	Principal Business Activity (PBA) Code	59	12	70	Alphanumeric. Print “PBA” only when there is a “PBA” code. Program 3 spaces between the “PBA” and code. If less than 6 characters LJ code and do not populate with zeros. (PBA 123456). If no code, field must be blank.
10	PACARRP Box Area	76	5	80	Conventional form size/style
11	Taxpayer’s First Name (mandatory)	16	11	26	Alpha, No Embedded Spaces
11	Taxpayer’s Middle Initial	29	1	29	Alpha
11	Taxpayer’s Last Name (mandatory)	32	17	48	Alpha
11	~~If Deceased, Enter “DECD” and Date of Death (mandatory)~~	51	15	~~65~~	~~Alphanumeric, “(DECD mm-dd-yy)” or leave blank~~
11	PACARRP Box Area	76	5	80	~~Conventional form size/style~~

Advance Draft
As of Nov 29, 05

Scannable Form 540 Specifications

Definitions:			
	ALPHA	=	A-Z (MUST BE ALL CAPS)
	NUMERIC	=	0-9
	ALPHANUMERIC	=	A-Z, 0-9
	LEFT JUSTIFY	=	LJ

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
12	If Joint Return, Spouse's First Name (mandatory)	16	11	26	Alpha, No Embedded Spaces
12	If Joint Return, Spouse's Middle Initial	29	1	29	Alpha
12	If Joint Return, Spouse's Last Name (mandatory)	32	17	48	Alpha
12	If Joint Return, Spouse ~~is Deceased, enter "DECD" and Date of Death (mandatory)~~	51	15	~~65~~	Alpha~~numeric, "(DECD mm-dd-yy),"~~ or leave blank
12	PACARRP Box Area	76	5	80	Conventional form size/style
13	Additional Address	16	30	45	Alphanumeric, Embedded spaces, No punctuation, no symbols other than "/"
13	Executor/Guardian	48	17	64	Alphanumeric
13	PACARRP Box Area	76	5	80	Conventional form size/style
14	Street Address (mandatory)	16	30	45	Alphanumeric, Embedded spaces, No punctuation, No symbols other than "/" or "-"
14	APT, STE, SP, RM, FL, BLDG, & UN	48	5	52	Alpha, LJ
14	Number or Letter (No symbols)	54	5	58	Alphanumeric, LJ
14	Private Mailbox (PMB)	61	3	63	Print "PMB" only when there is a "PMB" number or letter
14	Private Mailbox Number or Letter	65	6	70	Alphanumeric, LJ
14	PACARRP Box Area	76	5	80	Conventional form size/style
15	City (mandatory)	16	17	32	Alphanumeric, Embedded spaces
15	State (mandatory) Use the Standard Abbreviations in this publication.	35	2	36	Alpha
15	If Foreign Country	35	19	53	Alphanumeric, Embedded spaces
15	ZIP Code	39	10	48	Numeric, "-", LJ
15	DISASTER	55	8	62	Alpha, "DISASTER" or blank
15	MILITARY	65	8	72	Alpha, "MILITARY" or blank
15	PACARRP Box Area	76	5	80	Conventional form size/style
16	Bold Line	6	–	80	1-point rule line
16	PACARRP Box Area	76	5	80	Conventional form size/style
17–36	540 Scanband – See specifications that begin on page 31.	–	–	–	–
37–61	Conventional Form 540	–	–	–	–
62–63	Bottom Registration Mark, Document ID* at vertical positions 35 and 50, use 2-point rule on Side 1 and Side 2.	–	–	–	End of bottom registration mark, document ID*, and conventional form size/style

* Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier font 12-point, **do not** bold. Bottom registration mark on both Side 1 and Side 2 must be a 2-point rule.

Note: If there is no spouse name, leave the applicable fields on print line 12 blank. If there is no additional address or executor/guardian name, leave the applicable fields on print line 13 blank.

Advance Draft
As of Nov 29, '05

Form 540 Scannable Band Specifications (Side 1)

Definitions:	NUMERIC	=	0-9
	"1"	=	Indicates a box was checked. Exception: Field No. 01 (filing status) will indicate filing status box checked.
	"0"	=	Will indicate no response.
	"2"	=	Will indicate "FTB 5805F" is attached at print line 24.
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
17	"FOR COMPUTERIZED USE ONLY"	–	–	–	21	Alpha, Center Justify
17	Bold line	6	–	–	80	2-point rule line
18	Blank	–	–	–	–	–
19	~~Filing Status~~	8	"01"	21	1	"1," "2," "3," "4," or "5"
19	~~Total Tax~~	26	~~"37"~~	31	9	Numeric
19	~~Rare and Endangered Species Preservation Program~~	44	~~"55"~~	49	9	Numeric
19	APE	62	"APE"	72	4	"0," "MMYY"
20	Claimed as a Dependent on Another Return	8	"06"	21	1	"0," "1"
20	~~CA Income Tax Withheld~~	26	~~"38"~~	31	9	Numeric
20	~~State Children's Trust Fund for the Prevention of Child Abuse~~	44	~~"56"~~	49	9	Numeric
20	3800 Attached Box	62	"3800"	75	1	"0," "1"
21	Senior Exemption	8	"09"	21	1	"1," "2"
21	~~2004 CA Estimated Tax and Amount Applied from 2003 Return. Include amounts from FTB 3519 or Schedule K-1 (541)~~	26	~~"39"~~	31	9	Numeric
21	~~CA Breast Cancer Research Fund~~	44	~~"57"~~	49	9	Numeric
21	3803 Attached Box	62	"3803"	75	1	"0," "1"
22	Number of Dependents	8	"10"	20	2	Numeric
22	~~Real Estate Withholding~~	26	~~"40"~~	31	9	Numeric
22	~~CA Firefighters' Memorial Fund~~	44	~~"58"~~	49	9	Numeric
22	Schedule G-1 Attached Box	62	"SCHG1"	75	1	"0," "1"
23	State Wages Form(s) W-2	8	"12"	13	9	Numeric
23	~~Excess SDI (or VPDI) Withheld~~	26	~~"41"~~	31	9	Numeric
23	~~Emergency Food Assistance Program Fund~~	44	~~"59"~~	49	9	Numeric
23	5870A Attached Box	62	"5870A"	75	1	"0," "1"
24	CA Adjustments – Subtractions	8	"14"	13	9	Numeric
24	~~First Qualifying Individual's SSN~~	26	~~"42"~~	31	9	Numeric or "0"; No Dashes
24	~~CA Peace Officer Memorial Foundation Fund~~	44	~~"60"~~	49	9	Numeric
24	5805 5805F Attached Box	62	"5805 5805F"	75	1	"0," "1" = 5805 attached "2" = 5805F attached
25	CA Adjustments – Additions	8	"16"	13	9	Numeric
25	~~Second Qualifying Individual's SSN~~	26	~~"43"~~	31	9	Numeric or "0"; No Dashes
25	~~Asthma and Lung Disease Research Fund~~	44	~~"61"~~	49	9	Numeric
25	Tax Preparer ID Number (PTIN) (Mandatory, professional products only.)	62	~~"P"~~	62	~~1~~	~~"P" or blank~~
25	Tax Preparer ID Number (PTIN) continued	~~–~~	~~–~~	68	~~8~~	Numeric, RJ, or blank
25	Tax Preparer ID Number (SSN) (Mandatory, professional products only.)	~~–~~	–	67	9	Numeric, No Dashes, RJ, or blank

Advance Draft
As of Nov 29, '05

Form 540 Scannable Band Specifications (Side 1)

Definitions:	NUMERIC	=	0-9
	"1"	=	Indicates a box was checked. Exception: Field No. 01 (filing status) will indicate filing status box checked.
	"0"	=	Will indicate no response.
	"2"	=	Will indicate "FTB 5805F" is attached at print line 24.
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
26	CA Adjusted Gross Income	8	"17"	13	9	Numeric
26	~~Child/Dependent Care Federal Allowable Amount~~	26	~~"44"~~	~~36~~	~~4~~	Numeric
26	~~CA Missions Foundation Fund~~	44	~~"62"~~	49	9	Numeric
26	Tax Preparer ID Number (FEIN) (Mandatory, professional products only.)	62	"FN"	62	2	Alpha, Hardcode "FN"
26	Tax Preparer ID Number (FEIN) continued	–	–	67	9	Numeric, No Dashes, RJ, or blank
27	Standard/Itemized Deductions	8	"18"	13	9	Numeric
27	~~CA Child/Dependent Care Expenses Credit Amount~~	26	~~"45"~~	36	4	Numeric
27	~~CA Military Family Relief Fund~~	44	~~"63"~~	49	9	Numeric
28	Tax	8	"20"	13	9	Numeric
28	~~Overpaid Tax~~	26	~~"47"~~	~~31~~	~~9~~	Numeric
28	~~CA Prostate Cancer Research Fund~~	44	~~"64"~~	49	9	Numeric
29	Tax from SCH G-1 and form FTB 5870A	8	"23"	13	9	Numeric
29	~~Overpaid Tax Applied to 2005 Estimated Tax~~	26	~~"48"~~	31	9	Numeric
29	~~Total Contributions~~	44	~~"65"~~	49	9	Numeric
30	Credit	8	"28"	13	9	Numeric
30	~~Overpaid Tax Available This Year~~	26	~~"49"~~	31	9	Numeric
30	~~Refund or No Amount Due~~	44	~~"66"~~	49	9	Numeric
31	Credit	8	"29"	13	9	Numeric
31	~~Tax Due~~	26	~~"50"~~	31	9	Numeric
31	~~Amount You Owe~~	44	~~"67"~~	49	9	Numeric
32	Claiming more than two credits	8	"30"	13	9	Numeric
32	~~Use Tax~~	26	~~"51"~~	31	9	Numeric
32	~~Underpayment of Estimated Tax~~	44	"69"	49	9	Numeric
33	Nonrefundable Renter's Credit	8	"31"	19	3	Numeric
33	~~CA Seniors Special Fund~~	26	~~"52"~~	~~37~~	~~3~~	Numeric
33	Direct Deposit of Refund (DDR) Routing Number **Note: If entry in this field, there must be entries in "Account number field" and "Account type field." Otherwise, all three fields must be blank.**	–	–	~~67~~	9	Numeric. First two positions **must** be 01 through 12 or 21 through 32. **Note:** If entry made in this field, there **must** be entries in the "DDR Account number" Field at print line 34 and "DDR Account type" Field at print line 35. **Otherwise, all three fields must be blank.**

Advance Draft
As of Nov 29, '05

Form 540 Scannable Band Specifications (Side 1)

Definitions:	NUMERIC	=	0-9
	"1"	=	Indicates a box was checked. Exception: Field No. 01 (filing status) will indicate filing status box checked.
	"0"	=	Will indicate no response.
	"2"	=	Will indicate "FTB 5805F" is attached at print line 24.
	RIGHT JUSTIFY	=	RJ

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
34	Alternative Minimum Tax	8	"~~35~~"	13	9	Numeric
34	~~Alzheimer's Disease/Related Disorders Fund~~	26	"~~53~~"	~~31~~	~~9~~	Numeric
34	DDR "Account number" **Note: If entry in this field, there must be entries in DDR "Routing number field" and "Account number field." Otherwise, all three fields must be blank.**	–	–	~~59~~	17	Alphanumeric, **"-"**, RJ if less than 17 Characters. **Otherwise, all three fields must be blank.**
35	~~Other Taxes and Credit Recapture~~	8	"~~36~~"	13	9	Numeric
35	~~CA Fund for Senior Citizens~~	26	"~~54~~"	31	9	Numeric
35	DDR "Account type:" **Note: If entry in this field there must be entries in DDR "Routing number field" and "Account number field." Otherwise, all three fields must be blank.**	–	–	75	1	"1" = Checking or "2" = Savings **Otherwise, all three fields must be left blank.**
36	Bold Line	6	–	–	80	–

Note: 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.

Advance Draft
As of Nov 29,'05

Scannable Form 540 Record Layout (with asterisks)

Note: Record Layout is Reduced

Title of Form, Tax Year Area, and Privacy Act Language Area

540 C1 SIDE 1

APE MM-DD-YY MM-DD-YY

FEDERAL RETURN ATTACHMENT REQUIRED:

☐ YES ☐ NO

P

```
PSSNXXXXXXXX   NCTL **   SSSNXXXXXXXX      05   PBA   XXXXXX
PFIRSTNAMEX   X   PLASTNAMEXXXXXXXX   PPRIORLASTNAMEXXX
SFIRSTNAMEX   X   SLASTNAMEXXXXXXXX   SPRIORLASTNAMEXXX
ADDITIONALADDRESSXXXXXXXXXXXXXXX   EXECUTORXXXXXXXXX
STREETADDRESSXXXXXXXXXXXXXXXX   APTXX   NOXXX   PMB   XXXXXX
CITYXXXXXXXXXXXXXX   ST   ZIPCODEXXX   DISASTER   MILITARY
```

AC
A
R
RP

FOR COMPUTERIZED USE ONLY

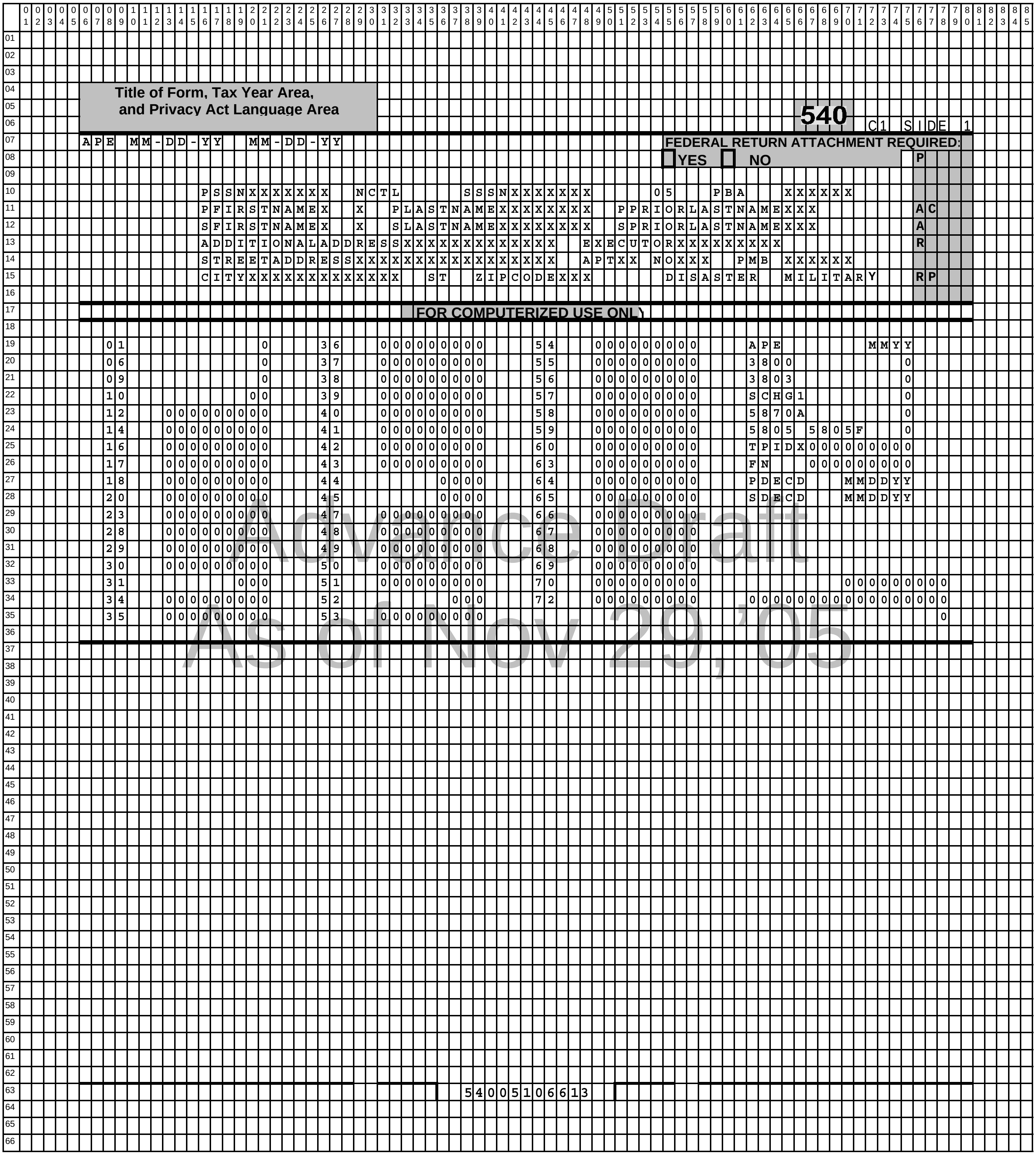
01	0	36	0000000000	54	0000000000	APE MMYY
06	0	37	0000000000	55	0000000000	3800 0
09	0	38	0000000000	56	0000000000	3803 0
10	00	39	0000000000	57	0000000000	SCHG1 0
12	0000000000	40	0000000000	58	0000000000	5870A 0
14	0000000000	41	0000000000	59	0000000000	5805 5805F 0
16	0000000000	42	0000000000	60	0000000000	TPIDX0000000000
17	0000000000	43	0000000000	63	0000000000	FN 0000000000
18	0000000000	44	0000	64	0000000000	PDECD MMDDYY
20	0000000000	45	0000	65	0000000000	SDECD MMDDYY
23	0000000000	47	0000000000	66	0000000000	
28	0000000000	48	0000000000	67	0000000000	
29	0000000000	49	0000000000	68	0000000000	
30	0000000000	50	0000000000	69	0000000000	
31		51	0000000000	70	0000000000	0000000000
34	0000000000	52	000	72	0000000000	0000000000000000000
35	0000000000	53	0000000000			0

540051066 13

Advance Draft
As of Nov 29, '05

Scannable Form 540 Record Layout (without asterisks)

Note: Record Layout is Reduced


Title of Form, Tax Year Area, and Privacy Act Language Area

540 C1 SIDE 1

APE MM-DD-YY MM-DD-YY

FEDERAL RETURN ATTACHMENT REQUIRED: YES NO P

PSSNXXXXXXX NCTL SSSNXXXXXXX 05 PBA XXXXXX

PFIRSTNAMEX X PLASTNAMEXXXXXXXX PPRIORLASTNAMEXXX AC

SFIRSTNAMEX X SLASTNAMEXXXXXXXX SPRIORLASTNAMEXXX A

ADDITIONALADDRESSXXXXXXXXXXXXX EXECUTORXXXXXXXXX R

STREETADDRESSXXXXXXXXXXXXXXXXX APTXX NOXXX PMB XXXXXX

CITYXXXXXXXXXXXXX ST ZIPCODEXXX DISASTER MILITARY RP

FOR COMPUTERIZED USE ONLY

01 0 36 000000000 54 000000000 APE MMYY

06 0 37 000000000 55 000000000 3800 0

09 0 38 000000000 56 000000000 3803 0

10 00 39 000000000 57 000000000 SCHG1 0

12 000000000 40 000000000 58 000000000 5870A 0

14 000000000 41 000000000 59 000000000 5805 5805F 0

16 000000000 42 000000000 60 000000000 TPIDX000000000

17 000000000 43 000000000 63 000000000 FN 000000000

18 000000000 44 0000 64 000000000 PDECD MMDDYY

20 000000000 45 0000 65 000000000 SDECD MMDDYY

23 000000000 47 000000000 66 000000000

28 000000000 48 000000000 67 000000000

29 000000000 49 000000000 68 000000000

30 000000000 50 000000000 69 000000000

31 000 51 000000000 70 000000000 000000000

34 000000000 52 000 72 000000000 0000000000000000000

35 000000000 53 000000000 0

5400510661 3

Advance Draft
As of Nov 29, '05