

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

FORM

2018 California e-file Return Authorization for Corporations

8453-C

Corporation name _____

Identifying number _____

Part I Tax Return Information (whole dollars only)

1 Total income (Form 100, line 9; Form 100S, line 8; Form 100W, line 9 or Form 100X, line 6)	1
2 Taxable income (Form 100, line 22; Form 100S, line 20; Form 100W, line 22 or Form 100X, line 10)	2
3 Total tax (Form 100, line 30; Form 100S, line 29; Form 100W, line 30 or Form 100X, line 18)	3
4 Tax due (Form 100, line 39; Form 100S, line 38; Form 100W, line 36 or Form 100X, line 20)	4
5 Overpayment (Form 100, line 40; Form 100S, line 39; Form 100W, line 37 or Form 100X, line 27)	5

Part II Settle the Account Electronically for Taxable Year 2018

- 6 Direct deposit of refund (For Forms 100, 100S, and 100W only.)
- 7 Electronic funds withdrawal 7a Amount _____ 7b Withdrawal date (mm/dd/yyyy) _____

Part III Schedule of Estimated Tax Payments for Taxable Year 2019 (These are NOT installment payments for the current amount the corporation owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				



Part IV Banking Information (Have you verified the corporation's banking information?)

- 10 Routing number _____
- 11 Account number _____ 12 Type of account: Checking Savings

Part V Declaration of Officer

I authorize the corporate account to be settled as designated in Part II. If I check Part II, Box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, Box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.



Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2018 California income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. If the corporation is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the corporation's tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties. I authorize the corporation return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the corporation's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

Sign Here  _____  _____



Signature of officer Date Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above corporation's return and that the entries on form FTB 8453-C are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the corporation's return. I declare, however, that form FTB 8453-C accurately reflects the data on the return.) I have obtained the corporate officer's signature on form FTB 8453-C before transmitting this return to the FTB; I have provided the corporate officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2018 Handbook for Authorized e-file Providers. I will keep form FTB 8453-C on file for **four** years from the due date of the return or **four** years from the date the corporation return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature 	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN
	Firm's name (or yours if self-employed) and address 			Firm's FEIN	ZIP code

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
	Firm's name (or yours if self-employed) and address 			Firm's FEIN
				ZIP code

2018 Instructions for Form FTB 8453-C

California e-file Return Authorization for Corporations

General Information

A Purpose

Form FTB 8453-C, California e-file Return Authorization for Corporations, is the signature document for corporate e-file returns. By signing form FTB 8453-C, the corporation, electronic return originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. Form FTB 8453-C **does not** serve as proof of filing an electronic return. The acknowledgement containing the date of acceptance for the return is that proof.

B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Review the corporation's return, plus entries, and banking information on form FTB 8453-C.
- Obtain the corporate officer's signature after you prepare the return, but before you transmit it.
- Sign form FTB 8453-C.
- Provide the corporate officer with:
 - A signed original or copy of form FTB 8453-C.
 - A copy of the corporation return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-C with a copy of the return in your records.

C Corporation Responsibilities

Before the corporation's ERO can e-file the return, the corporation must:

- Verify all information on the form FTB 8453-C, including employer identification number and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-C after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453-C to the corporation's ERO (fax is acceptable).

After the corporation's return is e-filed, the corporation must retain the following documents for the California statute of limitations period:

- Form FTB 8453-C (signed original or copy of the form).
- A paper copy of Form 100, 100W, or 100S, and all supporting schedules.
- A paper copy of the corporation's federal tax return.

The general California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed.

(**Exception:** An extended statute of limitations period may apply if the corporation's California or federal tax returns are related or subject to a California or federal audit.)

D Refund Information

If the corporation wants their refund directly deposited into the corporate bank account, the corporation must complete Part II, Settle the Account Electronically for Taxable Year 2018, and Part IV, Banking Information, before transmitting the return. Direct deposit is only available for FTB Forms 100, 100S, and 100W.

To cancel the direct deposit of refund, call FTB e-Programs Customer Service at 916.845.0353.

E Paying Your Taxes

When the corporation e-files their tax return, the corporation can choose from the following payment options:

- **Pay by Electronic Funds Withdrawal (EFW):** Corporations can have all or part of their balance due withdrawn electronically from their bank account on the date the corporation chooses. Be sure the account information is correct. If the bank or financial institution rejects the EFW due to an error in the routing number or account number, we will send you a notice that may include penalties and interest.

To cancel an EFW, the corporation must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal.

- **Pay by Electronic Funds Transfer (EFT):** If the corporation is enrolled in our EFT program the corporation can pay their estimate payments, extension payments, and balance due through this program. For more information, go to ftb.ca.gov and search for **eft**, or call 916.845.4025.

Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or that have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. Once a corporation meets the threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically to avoid the 10% noncompliance penalty. Corporations required to remit payments electronically may use EFW, Web Pay or credit card and be considered in compliance with that requirement. The FTB notifies corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

- **Pay Online:** The corporation can pay the amount owed using Web Pay, our secure online payment service. Go to ftb.ca.gov/pay.
- **Pay by Credit Card:** The corporation can pay the amount owed by Discover, MasterCard, Visa, or American Express Card. Go to officialpayments.com. Official Payments charges a convenience fee for using this service.
- **Pay by Check or Money Order:** Get form FTB 3586, Payment Voucher for Corporations and Exempt Organizations e-filed Returns. Mail form FTB 3586, with payment to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0531

Using blue or black ink, make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Note: If the corporation remits its payment by EFT, EFW, Web Pay, or by credit card, **do not** mail form FTB 3586.

Specific Instructions

Date of Acceptance

Enter the date the FTB accepts the return in the space at the top of form FTB 8453-C.

Part III – Schedule of Estimated Tax Payments for Taxable Year 2019

When the corporation e-files their tax return, the corporation may opt to schedule the electronic payment of estimated tax payments for taxable year 2019. The amount the corporation designates will be withdrawn from the bank account listed in Part IV on the date the corporation selects. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

To cancel a scheduled estimated tax payment, the corporation must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal.

Part IV – Banking Information

The corporation can find the routing and account numbers on a check or bank statement, or by contacting their financial institution. **Do not** use a deposit slip as it may contain internal routing numbers.

Line 10 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Line 11 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens, but omit spaces and special symbols.

Caution: Check with the corporation’s financial institution to make sure the deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by the corporation or its representative. Also, if the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the corporation a notice that may include penalties and interest.

Part V – Declaration of Officer

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453-C is signed by the officer **before** the return is transmitted.

Bulk e-file authorization (multiple corporations) – It is acceptable to provide one signed form FTB 8453-C for multiple related corporations with the same signing officer. Enter “Multiple – see attached schedule” as the corporation name and enter “Multiple” for Part I, Tax Return Information, lines 1 through 5. Leave Parts II, III and IV blank. Attach a schedule listing the corporation names, corresponding identifying numbers, total income, taxable income, total tax, tax due, and overpayment included in the bulk e-file return authorization to form FTB 8453-C. The signing officer must initial on the schedule next to each entity validating the entity’s inclusion in the bulk e-file return authorization.

Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete Part VI. Handwritten signatures, or approved alternatives are acceptable as noted in FTB Pub. 1345, 2018 Handbook for Authorized e-file Providers. If the ERO is also the paid preparer, the ERO must check the box labeled, “Check if also paid preparer.” If the ERO is not the paid preparer, the paid preparer must sign in the space for “Paid Preparer Must Sign.”

General Phone Service

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours subject to change.

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States

TTY/TDD: 800.822.6268 for persons with hearing or speech disability
711 or 800.735.2929 California relay service

Asistencia en español:

Asistencia telefónica está disponible durante todo el año desde las 7 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos

TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla
711 ó 800.735.2929 servicio de relevo de California