

TAXABLE YEAR

FORM

2023

California e-file Signature Authorization for Fiduciaries

8879-FID

Name of estate or trust

FEIN

Name and title of fiduciary

Part I Tax Return Information (whole dollars only)

Table with 5 rows: 1 Total income (Form 541, line 9) 1, 2 Taxable income (Form 541, line 20a) 2, 3 Total tax (Form 541, line 28) 3, 4 Tax due (Form 541, line 37) 4, 5 Overpaid tax (Form 541, line 38) 5

Part II Declaration and Signature Authorization of Fiduciary (Be sure you obtain and keep a copy of the fiduciary's return.)

Under penalties of perjury, I declare that I am a fiduciary or officer representing the fiduciary of the above estate or trust and I have examined a copy of the estate or trust return and accompanying schedules and statements for the 2023 tax year and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider (including the name, address and federal employer identification number (FEIN) of the fiduciary) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of the electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 4 and/or the estimated tax payments as shown on the fiduciary's return and on form FTB 8455-FID, California e-file Payment Record for Fiduciaries, or a comparable form. I authorize my ERO, transmitter, or intermediate service provider to transmit the complete return to the Franchise Tax Board (FTB). If the processing of the return is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of the fiduciary's tax liability, the fiduciary remains liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of the electronic income tax return. I have selected a personal identification number (PIN) as my signature for the electronic income tax return and, if applicable, the Electronic Funds Withdrawal Consent.

Fiduciary's PIN: check one box only

I authorize _____ to enter the fiduciary's PIN

ERO firm name

5 digit PIN input box

Do not enter all zeros

as my signature on my 2023 e-filed California fiduciary income tax return.

As a fiduciary or officer representing the fiduciary, I will enter my PIN as my signature on my 2023 e-filed California fiduciary income tax return. Check this box only if you are entering your own PIN and the fiduciary's return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature Date

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's Electronic Filer Identification Number (EFIN)/PIN.

Enter your six-digit EFIN followed by your five-digit self-selected PIN.

11 digit PIN input box

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2023 California fiduciary income tax return for the estate or trust indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers.

ERO's signature Date

2023 Instructions for Form FTB 8879-FID

California e-file Signature Authorization for Fiduciaries

DO NOT MAIL THIS FORM TO THE FTB

General Information

A Purpose

Form FTB 8879-FID, California e-file Signature Authorization for Fiduciaries, must be completed when a fiduciary e-file tax return is being signed using the Practitioner PIN method. By signing this form, the fiduciary or officer representing the fiduciary authorizes the electronic return originator (ERO) to enter the fiduciary or officer representing the fiduciary's personal identification number (PIN) on his or her 2023 e-filed California fiduciary income tax return. This is a one-time authorization tied to this specific tax return.

Form FTB 8879-FID does not serve as proof of filing your income tax return; the e-file acknowledgement containing the date of acceptance for the accepted tax return is that proof.

Do not use form FTB 8879-FID if the fiduciary or officer representing the fiduciary will sign form FTB 8453-FID, California e-file Return Authorization for Fiduciaries, or will enter their own PIN.

B Practitioner PIN Method

The Practitioner PIN method is an electronic signature option for fiduciaries or officers representing fiduciaries e-filing their fiduciary income tax return through an ERO. To select this method, both the fiduciary or officer representing the fiduciary and ERO must sign form FTB 8879-FID.

C Fiduciary Responsibilities

Before you can e-file the fiduciary tax return, you must:

- Inspect a copy of the fiduciary income tax return and ensure the information is correct. Confirm the routing and account numbers entered into the tax preparation software.
- Review and approve the sworn statements and disclosure statements.
- Indicate or verify the five-digit PIN that will be used as your signature.
- Receive and review the information on form FTB 8455-FID, California e-file Payment Record for Fiduciaries, or a comparable form.
- Sign form FTB 8879-FID and submit it to your ERO.

Your tax return will not be transmitted to the Franchise Tax Board (FTB) until the ERO receives your signed form FTB 8879-FID.

After the tax return is e-filed, you must retain the following documents (in electronic or paper format) for the California statute of limitations period:

- Original federal Form(s) W-2, Wage and Tax Statement, W-2G, Certain Gambling Winnings, and 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc..
- A copy of Form 541, California Fiduciary Income Tax Return.
- A copy of form FTB 8455-FID or a comparable form.
- A copy of the federal tax return.
- A copy of the other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S, Other State Tax Credit.

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

Exception: An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.

D ERO Responsibilities

Before you can e-file your client's fiduciary tax return, you must:

- Confirm the identity of the fiduciary or officer representing the fiduciary per FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers, Section 5.

- Complete form FTB 8879-FID through Part I with information from the fiduciary's tax return.
- Complete form FTB 8455-FID, or a comparable form.
- Enter the ERO firm name (not the name of the individual preparing the tax return) in Part II.
- Review the fiduciary's tax return, plus banking information.
- Provide the fiduciary (in electronic or paper format):
 - o Form FTB 8879-FID.
 - o A complete copy of their tax return.
 - o Form FTB 8455-FID, or a comparable form.
- Obtain the fiduciary or officer representing the fiduciary's signature after the tax return is prepared but before you transmit it.
- Record the eleven-digit PIN that will be used as your signature.
- Sign form FTB 8879-FID.

After the tax return is e-filed, you must:

- Retain the original or copy of form FTB 8879-FID for the California statute of limitations period.*
- Retain all required e-file return information per FTB Pub. 1345, Section 7.*
- Upon request, provide a copy of form FTB 8879-FID to the fiduciary or the FTB.

***Exception:** For VITA/TCE/Not for Profit Sites, the fiduciary must retain these documents.

E Banking Information

Using electronic funds withdrawal is voluntary and applies only to the tax return you are filing at this time. Be sure the account information entered in the tax preparation software as shown on your tax return is correct. 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 you a notice that may include penalties and interest.

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

Do not mail form FTB 8879-FID to the FTB.

F Bulk e-file Authorization (Multiple Estates or Trusts)

It is acceptable to provide one signed FTB 8879-FID for multiple related estates or trusts with the same signing fiduciary or officer representing fiduciary. Enter "Multiple – see attached schedule" as the estate or trust name and enter "Multiple" for Part I Tax Return Information, lines 1-5. Leave fiduciary's PIN blank. Attach a schedule only listing the estates or trusts names, identifying numbers, PINs, total income, taxable income, total tax, tax due, and overpaid tax included in the bulk e-file return authorization to the FTB 8879-FID. The signing fiduciary or officer representing fiduciary must initial on the schedule next to each estate or trust validating the estate or trust's inclusion in the bulk e-file return authorization.

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.