

2017 Instructions for Form FTB 8453

California e-file Return Authorization for Individuals

General Information

A Purpose of Form FTB 8453

Form FTB 8453, California e-file Return Authorization for Individuals, is the signature document for individual e-file returns. By signing this form the taxpayer, 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. The form does not serve as proof of filing an electronic return — the acknowledgement containing the date of acceptance for the accepted return is that proof.

B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Review the taxpayer's return, plus entries and banking information on form FTB 8453. Obtain each taxpayer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453.
- Provide taxpayer(s) with:
 - A signed original or copy of form FTB 8453.
 - Form(s) W-2, W-2G, and 1099R.
 - A copy of the taxpayer's return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453 for four years from the due date of the return or four years from the date the return is filed, whichever is later. (**Exception:** VITA/TCE/Not for Profit Sites – Give the signed form FTB 8453 to the taxpayer.)

C Taxpayer Responsibilities

Before your ERO can e-file your return, you must:

- Verify all information on form FTB 8453, including SSN(s), ITIN(s), and banking information. Confirm your routing and account numbers.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453 after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453 to your ERO (fax is acceptable).

After your return is e-filed, you must retain the following documents for the California statute of limitations period:

- Form FTB 8453 (signed original or copy of the form).
- Original Form(s) W-2, W-2G, and 1099R.
- A paper copy of Form 540, Form 540 2EZ, Long or Short Form 540NR.
- A paper copy of your federal tax return.
- A paper copy of your other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S.

The 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 for California or federal tax returns that are related to or subject to a federal audit.)

D Refund Information

Check your tax refund status at ftb.ca.gov and search for **refund status** or call our automated phone service at 800.338.0505.

E Paying Your Taxes

If you owe tax, you must pay it by April 17, 2018, to avoid penalties and interest. When you e-file, you can choose from the following payment options:

- **Pay by electronic funds withdrawal (EFW):** You can have all or part of your balance due withdrawn electronically from your bank account on the date you choose. See Part II.
- **Pay online:** You can pay the amount owed using Web Pay, our secure online payment service. Go to ftb.ca.gov/pay.
- **Pay by credit card:** You can use your Discover, MasterCard, Visa, or American Express card to pay your tax. Go to officialpayments.com or call 800.272.9829. Use jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service. If you pay by credit card, **do not** mail the voucher (FTB 3582, Payment Voucher for Individual e-filed Returns) to us.
- **Pay by check or money order:** You can pay by check or money order using FTB 3582. Mail FTB 3582 with your check or money order to us using the address printed on the voucher. **Do not** include a copy of your return. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Mandatory e-pay – If you are required by Revenue and Taxation Code Section 19011.5 to make your payments electronically, you must make your tax return payment electronically (e.g. EFW, Web Pay or credit card). Go to ftb.ca.gov/e-pay.

Specific Instructions

Date of Acceptance

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

Part I – Tax Return Information

Line 1 California Adjusted Gross Income

Enter on line 1 the same amounts you entered on your original or amended return:

- Form 540, California Resident Income Tax Return, line 17
- Form 540 2EZ, California Resident Income Tax Return, line 16
- Form 540NR (Long), California Nonresident or Part-Year Resident Income Tax Return (Long), line 32.
- Form 540NR (Short), California Nonresident or Part-Year Resident Income Tax Return (Short), line 32

Line 2 Refund or No Amount Due

Enter on line 2 the same amounts you entered on your original return:

- Form 540, California Resident Income Tax Return, line 115
- Form 540 2EZ, California Resident Income Tax Return, line 32
- Form 540NR (Long), California Nonresident or Part-Year Resident Income Tax Return (Long), line 125.
- Form 540NR (Short), California Nonresident or Part-Year Resident Income Tax Return (Short), line 125

If you are amending your return, enter on line 2 the same amount you entered on your California Schedule X, California Explanation Amended Return Changes, line 9.

Line 3 Amount You Owe

Enter on line 3 the same amounts you entered on your original return:

- Form 540, California Resident Income Tax Return, line 111
- Form 540 2EZ, California Resident Income Tax Return, line 31
- Form 540 NR (Long), California Nonresident or Part-Year Resident Income Tax Return (Long), line 121
- Form 540 NR (Short), California Nonresident or Part-Year Resident Income Tax Return (Short), line 121

If you are amending your return, enter on line 3 the same amount you entered on ~~your California~~ Schedule X, California Explanation Amended Return Changes, line 7.

Part II – Settle Your Account Electronically

Using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. If you want your refund directly deposited into one or more accounts, or your payment withdrawn electronically from your account, you must complete the banking information on your return and complete Parts II and IV of form FTB 8453 **before transmitting the return**.

Amended Returns – If you are amending your return, you cannot request a direct deposit.

We will not honor requests completed after transmission of the return. Be sure the account information 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, you must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal.

Part III – Make Estimated Tax Payments for 2018

When you e-file you may opt to schedule the electronic payment of estimated tax payments for taxable year 2018. The amounts you designate on line 6 will be withdrawn from the account listed on lines 9, 10, and 11 on the date you select. 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, you 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

Individual taxpayers may request that their refund be electronically deposited into more than one checking or savings account. It's fast, safe, and convenient to have your refund directly deposited into your bank account.

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

Lines 8 and 12 – The refund amounts you designated for direct deposit.

Lines 9 and 13 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Lines 10 and 14 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

Note: Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, we will issue a paper check.

Caution: Check with your financial institution to make sure your 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 you or your representative.

Part V – Declaration of Taxpayer(s)

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

Deceased taxpayer(s) – The legal representative (e.g., beneficiary, administrator, or executor) of the deceased taxpayer's estate must sign form FTB 8453 **before** the return is transmitted.

If you are the surviving spouse/RDP and no administrator or executor has been appointed, you may still file a joint return for the year of death. Indicate next to your signature that you are the surviving spouse/RDP. Also, print "Deceased" and the date of death next to the name of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary to form FTB 8453) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate to form FTB 8453.

Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part. 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."

Additional Information

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

Telefono: 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