

2019 California e-file Return Authorization for Fiduciaries

8453-FID

Name of estate or trust \_\_\_\_\_ FEIN \_\_\_\_\_

Name and title of fiduciary \_\_\_\_\_

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Lines 1-5 for Total income, Taxable income, Total tax, Tax due, and Overpaid tax.

Part II Settle Your Account Electronically for Taxable Year 2019

6 [ ] Electronic funds withdrawal 6a Amount \_\_\_\_\_ 6b Withdrawal date (mm/dd/yyyy) \_\_\_\_\_

Part III Schedule of Estimated Tax Payments for Taxable Year 2020 (These are NOT installment payments for the current amount the fiduciary owes.)

Table with 5 columns: Amount, First Payment, Second Payment, Third Payment, Fourth Payment. Rows 7 and 8.

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

9 Routing number \_\_\_\_\_ 10 Account number \_\_\_\_\_ 11 Type of account: [ ] Checking [ ] Savings

Part V Declaration of Fiduciary or Officer

I authorize the fiduciary account to be settled as designated in Part II. If I check Part II, Box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and any estimated payment amounts listed on line 7 from the account specified in Part IV.

Under penalties of perjury, I declare that I am a fiduciary or officer representing the fiduciary of the above estate or trust 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 fiduciary's 2019 California income tax return. To the best of my knowledge and belief, the fiduciary's return is true, correct, and complete. If the fiduciary is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the fiduciary's tax liability, the fiduciary will remain liable for the tax liability and all applicable interest and penalties. I authorize the return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. If the processing of the return is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider, the reason(s) for the delay.

Sign Here Signature of fiduciary or officer representing fiduciary \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

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

I declare that I have reviewed the above estate or trust return and that the entries on form FTB 8453-FID 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 return. I declare, however, that form FTB 8453-FID accurately reflects the data on the return.) I have obtained the fiduciary or officer representing the fiduciary's signature on form FTB 8453-FID before transmitting this return to the FTB; I have provided the fiduciary or officer representing the fiduciary 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, 2019 Handbook for Authorized e-file Providers. I will keep form FTB 8453-FID on file for four years from the due date of the return or four years from the date the fiduciary 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 fiduciary'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 [ ] Check if self-employed [ ] 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 fiduciary'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 [ ] Paid preparer's PTIN \_\_\_\_\_ Firm's name (or yours if self-employed) and address \_\_\_\_\_ Firm's FEIN \_\_\_\_\_ ZIP code \_\_\_\_\_

# 2019 Instructions for Form FTB 8453-FID

## California e-file Return Authorization for Fiduciaries

### General Information

#### A Purpose of Form FTB 8453-FID

Form FTB 8453-FID, California e-file Return Authorization for Fiduciaries, is the signature document for fiduciary e-file returns. By signing this form, the fiduciary, 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 return is that proof.

#### B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

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

#### C Fiduciary Responsibilities

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

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

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

- Form FTB 8453-FID (signed original or copy of the form).
- A paper copy of Form 541, California Fiduciary Income Tax Return, and all supporting schedules.
- A paper copy of the fiduciary'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 fiduciary's California or federal tax returns are related to or subject to a California or a federal audit.

#### D Paying Your Taxes

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

- **Pay by electronic funds withdrawal (EFW):** Fiduciaries can have all or part of their balance due withdrawn electronically from their bank account on the date the fiduciary 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 fiduciary must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal.

- **Pay by check or money order:** The fiduciary can pay by check or money order using form FTB 3843, Payment Voucher for Fiduciary e-filed Returns. Mail form FTB 3843 with payment to the FTB using the address printed on the voucher.

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

### Specific Instructions

#### Date of Acceptance

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

#### Part III – Schedule of Estimated Tax Payments for Taxable Year 2020

When the fiduciary e-files their tax return, the fiduciary may opt to schedule the electronic payment of estimated tax payments for taxable year 2020. The amount the fiduciary designates will be withdrawn from a single account listed in Part IV on the date the fiduciary 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 fiduciary 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 fiduciary 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 9** – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

**Line 10** – 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 fiduciary's financial institution to make sure routing and account numbers are correct. The FTB is not responsible for a lost refund due to incorrect account information entered by the fiduciary 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 fiduciary a notice that may include penalties and interest.

#### Part V – Declaration of Fiduciary or Officer

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

**Bulk e-file authorization (multiple estates or trusts)** – It is acceptable to provide one signed form FTB 8453-FID, California e-file Return Authorization for Fiduciaries, 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. Attach a schedule only listing the estates or trusts names, corresponding identifying numbers, total income, taxable income, total tax, tax due, and overpaid tax included in the bulk e-file return authorization to the form FTB 8453-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.

#### 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, 2019 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."

#### 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  
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