

# 2023 Instructions for Form FTB 8453-EO

## California e-file Return Authorization for Exempt Organizations

### What's New

**e-file Form 109** – For taxable years beginning on or after January 1, 2023, the Franchise Tax Board (FTB) offers e-file for exempt organizations filing Form 109, California Exempt Organization Business Income Tax Return. Check with your software provider to see if they support exempt organization e-file.

### General Information

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

Form FTB 8453-EO, California e-file Return Authorization for Exempt Organizations, is the signature document for exempt organization's and certain trust's (hereafter, exempt organization) e-file returns. By signing this form, the exempt organization, 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 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 exempt organization's return, plus entries, and banking information on form FTB 8453-EO.
- Obtain the exempt organization officer's signature after you prepare the return, but before you transmit it.
- Sign form FTB 8453-EO.
- Provide the organization officer with:
  - A signed original or copy of form FTB 8453-EO.
  - A copy of the exempt organization return and associated forms and schedules.
- Retain the original or copy of signed form FTB 8453-EO with a copy of the return in your records.

#### C Organization Responsibilities

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

- Verify all information on the form FTB 8453-EO, including employer identification number and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-EO after the return is prepared but before it is transmitted. See Part V, Declaration of Officer, for more information.
- Submit the signed form FTB 8453-EO to the exempt organization's ERO.

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

- Form FTB 8453-EO (signed original or copy of the form).
- A paper copy of Form 199, California Exempt Organization Annual Information Return, or Form 109, ~~California Exempt Organization Unrelated Business Income Tax Return~~, and all supporting schedules.
- A paper copy of the exempt organization's federal 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 organization's California or federal tax returns are related to or subject to a California or a federal audit.

### D Refund Information

If the exempt organization wants their Form 109 refund directly deposited into the organization's bank account, the organization must complete Part II, Settle the Account Electronically for Taxable Year 2023, and Part IV, Banking Information, before transmitting the return. Direct deposit is only available for FTB Form 109.

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

### E Paying Your Taxes

When the exempt organization e-files their return, the exempt organization can choose from the following payment options:

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

**Note:** ~~If the exempt organization uses the EFW payment option and the exempt organization is a mandatory electronic funds transfer (EFT) participant, then the exempt organization would still be in compliance with the mandatory EFT program.~~ For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **eft**, or call 916.845.4025.

- **Pay by EFT:** If the exempt organization is enrolled in our EFT program, the exempt organization can pay their estimate payments, extension payments, and balance due through this program.

Exempt organizations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty. Exempt organizations 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. The FTB will notify exempt organizations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

If the exempt organization is paying through EFT, **do not** send the payment voucher (form FTB 3586, Payment Voucher for Corporations and Exempt Organizations e-filed Returns).

- **Pay online:** The exempt organization can pay the amount owed using Web Pay, our secure online payment service. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay).
- **Pay by credit card:** The exempt organization can pay the amount owed by Discover, MasterCard, Visa, or American Express Card. Go to **officialpayments.com**. ACI Payments, Inc. (formerly Official Payments) charges a convenience fee for using this service.
- **Pay by check or money order:** The exempt organization can pay by check or money order using form FTB 3586. Mail form FTB 3586 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.

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## Specific Line Instructions

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### Date of Acceptance

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

### Part III – Schedule of Estimated Tax Payments for Taxable Year 2024

When the exempt organization e-files their tax return, the exempt organization may opt to schedule the electronic payment of estimated tax payments for taxable year 2024. The amount the exempt organization designates will be withdrawn from the bank account listed in Part IV on the date the exempt organization 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 exempt organization 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 exempt organization 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:** 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 exempt organization 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-EO is signed by the officer **before** the return is transmitted.

**Corporations and Associations** – A corporate officer such as the president, vice president, treasurer, assistant treasurer, chief accounting officer, or trustee must sign the return.

**Trusts** – The individual fiduciary or authorized officer of the trust receiving or having custody or control and management of the income of the trust must sign the return. If two or more individuals act jointly as fiduciaries, the return may be signed by either individual. A receiver, trustee, or assignee must sign any return filed on behalf of the organization.

**Bulk e-file authorization (multiple exempt organizations)** – It is acceptable to provide one signed form FTB 8453-EO for multiple related exempt organizations with the same signing officer. Enter “Multiple – see attached schedule” as the exempt organization name and enter “Multiple” for Part I, Electronic Return Information, lines 1-5. Leave Parts II and IV blank. Attach a schedule only listing the exempt organization names, corresponding identifying numbers, total gross receipts, total gross income, and total expenses and disbursements included in the bulk e-file return authorization to the form FTB 8453-EO. 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, 2023 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.”

### 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](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://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.

### General Phone Service

Telephone assistance is available year-round from 8 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

California Relay Service: 711 or 800.735.2929 for persons with hearing or speaking limitations.

### Asistencia En Español:

Asistencia telefónica está disponible durante todo el año desde las 8 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

Servicio de Retransmisión de California: 711 o 800.735.2929 para personas con limitaciones auditivas o del habla.