DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR
2023

California Electronic Funds Withdrawal Payment
Signature Authorization for Individuals and Fiduciaries

FORM
8879 (PMT)

Name of taxpayer, estate, or trust	SSN, ITIN, or FEIN
Spouse's/RDP's name or name and title of fiduciary	Spouse's/RDP's SSN or ITIN

Part I Extension Payment Information for Taxable Year 2023

1 Electronic Funds Withdrawal (EFW) Amount _____

2 Withdrawal Date (mm/dd/yyyy) _____

Part II Scheduled Estimated Tax Payments for Taxable Year 2024   These are **NOT** installments of the current amount you owe.

	First Payment	Second Payment	Third Payment	Fourth Payment
3 Amount				
4 Withdrawal Date (mm/dd/yyyy)				

Part III Banking Information for Electronic Funds Withdrawals from Parts I and II

5 Routing number_____

6 Account number _____

7 Type of account: ☐ Checking   ☐ Savings

Part IV Taxpayer or Fiduciary Declaration and Signature Authorization

I authorize an EFW on the date indicated on line 2 for the amount stated on line 1, plus EFWs for the estimated payments to be made on the dates indicated on line 4, for each amount stated on line 3, corresponding to the estimated payment date. The above EFWs are to be made from the bank account indicated on lines 5, 6, and 7. This authorization will remain in effect unless I contact the Franchise Tax Board (FTB) to cancel the request. I request that the payment(s) above be deducted from the bank account on the date specified above. If this date falls on a Saturday, Sunday, or holiday, the transfer is authorized for the next business day. If the FTB cannot deduct the payment from the account because of insufficient funds or because the bank account is closed, the FTB may charge a dishonored payment penalty. I will be responsible for any overdraft fees charged by the bank. Under penalties of perjury under the laws of the State of California, I declare that I have completed this payment authorization to the best of my knowledge and belief; it is true, correct, and complete. I have selected a personal identification number (PIN) as my signature for my EFW payment request.

Taxpayer or fiduciary's PIN: check one box only

☐ I authorize _____ to enter my PIN
                    ERO firm name
    as my signature on my 2023 e-filed California EFW payment request.

Do not enter all zeros

☐ I will enter my PIN as my signature on my 2023 e-filed California EFW payment request. Check this box **only** if you are entering your own PIN and your EFW payment request is filed using the Practitioner PIN method. The electronic return originator (ERO) must complete Part V below.

Your signature ▶ _____   Date ▶ _____

Spouse's/RDP's PIN: check one box only

☐ I authorize _____ to enter my PIN
                    ERO firm name
    as my signature on my 2023 e-filed California EFW payment request.

Do not enter all zeros

☐ I will enter my PIN as my signature on my 2023 e-filed California EFW payment request. Check this box **only** if you are entering your own PIN and your EFW payment request is filed using the Practitioner PIN method. The ERO must complete Part V below.

Spouse's/RDP's signature ▶ _____   Date ▶ _____

Practitioner PIN Method Payments Only -- continue below

Part V 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.

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2023 California EFW payment request for the taxpayer(s) or fiduciary indicated above. I confirm that I am submitting this EFW payment request 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 ▶ _____

For Privacy Notice, get FTB 1131 EN-SP.

FTB 8879 (PMT) 2023

2023 Instructions for Form FTB 8879 (PMT) DO NOT MAIL THIS FORM TO THE FTB

California Electronic Funds Withdrawal Payment Signature Authorization for Individuals and Fiduciaries

General Information

A Purpose

Form FTB 8879 (PMT), California Electronic Funds Withdrawal Payment Signature Authorization for Individuals and Fiduciaries, must be completed when an individual or fiduciary electronic funds withdrawal (EFW) payment is being signed using the Practitioner PIN method. By signing this form, the taxpayer, fiduciary or officer representing the fiduciary authorizes the electronic return originator (ERO) to enter the taxpayer or fiduciary's personal identification number (PIN) on his or her 2023 e-filed California EFW payment request. This is a one-time authorization applicable only to this specific EFW payment request.

Form FTB 8879 (PMT) does not serve as proof of filing an EFW payment request – the acknowledgement containing the date of acceptance for the accepted EFW payment request is that proof.

Do not use form FTB 8879 (PMT) if the taxpayer(s) or fiduciary will sign form FTB 8453 (PMT), California Payment for Automatic Extension and Estimate Payment Authorization for Individuals, form FTB 8453-FID (PMT) California Payment for Automatic Extension and Estimate Payment Authorization for Fiduciaries or will enter their own PIN and shared secret (prior year California Adjusted Gross Income (AGI)).

B Practitioner PIN Method

The Practitioner PIN method is an electronic signature option for taxpayers and fiduciaries e-filing their EFW payment request through an ERO. To select this method, both the taxpayer(s) or fiduciary and ERO must sign form FTB 8879 (PMT). When using this method, the taxpayer or fiduciary generally does not need to supply a shared secret with their PIN. The Practitioner PIN method can be used when the taxpayer or fiduciary's shared secret is not known or the taxpayer, fiduciary or officer representing the fiduciary cannot physically enter their PIN on their ERO's computer.

For taxpayers who are married or registered domestic partners (RDPs) filing jointly, it is acceptable for one spouse/RDP to authorize the ERO to enter his or her PIN and the other to choose to enter his or her own PIN. In this scenario, the spouse/RDP entering his or her own PIN must also provide the correct shared secret. It is not acceptable for one spouse/RDP to enter both PINs.

C Taxpayer and Fiduciary Responsibilities

Before your ERO can e-file your EFW payment request, you must:

- Verify all information on form FTB 8879 (PMT), including social security number (SSN), individual taxpayer identification number (ITIN), federal employer identification number (FEIN), and banking information including routing and account numbers.
- Sign form FTB 8879 (PMT) after the EFW payment request is prepared but before it is transmitted.
- Submit the signed form FTB 8879 (PMT) to your ERO.

After your EFW payment request is e-filed, you must retain the form FTB 8879 (PMT) (signed original or copy of the form) for the California statute of limitations period.

Your EFW payment request will not be transmitted to the Franchise Tax Board (FTB) until the ERO receives your signed form FTB 8879 (PMT).

D ERO Responsibilities

Before you can e-file your client's EFW payment request, you must:

- Confirm the identity of the taxpayer(s) or fiduciary per FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers, Section 5.
- Complete Parts I, II and III with the EFW payment request information.
- Enter the ERO firm name (not the name of the individual preparing the EFW payment Request) in Part IV.
- Review the EFW payment request information on the form FTB 8879 (PMT). Obtain each taxpayer or fiduciary's signature after you prepare the EFW payment request but before you transmit it.
- Sign form FTB 8879 (PMT).
- Record the eleven-digit PIN that will be used as your signature.
- Provide taxpayer(s) or fiduciary with signed original or copy of form FTB 8879 (PMT).
- Retain the original or copy of form FTB 8879 (PMT) for the California statute of limitations period. **Exception:** VITA/TCE/Not for Profit Sites – give the signed form FTB 8879 (PMT) to the taxpayer.

E Banking Information

Using EFW is voluntary and applies only to the EFW payment request you are filing at this time. If you want your payment withdrawn from your account, you must complete the banking information on your EFW payment request before the EFW payment request is transmitted.

Be sure the account information is correct. If the banking information is incorrect, the financial institution may dishonor the payment. Generally, we will not charge a dishonored payment penalty for incorrect payment information. However, we will charge a penalty if your payment is dishonored due to insufficient funds or the account is closed. Schedule the payments by the due dates to avoid a late payment penalty. For more payment options, go to **ftb.ca.gov/pay.**

To cancel an EFW payment request 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 (PMT) to the FTB.

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.