

2025 Instructions for Form FTB 8453-C

California e-file Return Authorization for Corporations

General Information

A Purpose

Form FTB 8453-C, California e-file Return Authorization for Corporations, is the signature document for corporation e-file returns. By signing this form, the corporation, 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. This 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 corporation's return, plus entries, and banking information on form FTB 8453-C.
- Obtain the corporate officer's signature after you prepare the return, but before you transmit it.
- Sign form FTB 8453-C.
- Provide the corporate officer with:
 - A signed original or copy of form FTB 8453-C.
 - A copy of the corporation return and associated forms and schedules.
- Retain the original or copy of signed form FTB 8453-C with a copy of the return in your records.

C Corporation Responsibilities

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

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

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

- Form FTB 8453-C (signed original or copy of the form).
- A paper copy of Form 100, California Corporation Franchise or Income Tax Return; Form 100W, California Corporation Franchise or Income Tax Return – Water's Edge Filers; or Form 100S, California S Corporation Franchise or Income Tax Return, and all supporting schedules.
- A paper copy of the corporation'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 corporation's California or federal tax returns are related or subject to a California or federal audit.

D Refund Information

If the corporation wants their refund directly deposited into the corporate bank account, the corporation must complete Part II, Settle the Account Electronically for Taxable Year 2025, and Part V, Banking Information, before transmitting the return. Direct deposit is only available for FTB Forms 100, 100S, and 100W.

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

E Paying Your Taxes

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

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

- **Pay by Electronic Funds Transfer (EFT):** If the corporation is enrolled in our EFT program the corporation can pay their estimate payments, extension payments, and balance due through this program. For more information, go to ftb.ca.gov and search for **eft**, or call 916.845.4025.

Corporations 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. Once a corporation meets the threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically to avoid the 10% noncompliance penalty. Corporations required to remit payments electronically may use EFW, Web Pay or credit card and be considered in compliance with that requirement. The FTB notifies corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

- **Pay Online:** The corporation can pay the amount owed using Web Pay, our secure online payment service. Go to ftb.ca.gov/pay.
- **Pay by Credit Card:** The corporation 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:** Get form FTB 3586, Payment Voucher for Corporations and Exempt Organizations e-filed Returns. Mail form FTB 3586, with payment to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0531

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

Note: If the corporation remits its payment by EFT, EFW, Web Pay, or by credit card, **do not** mail form FTB 3586.

Specific Instructions

Date of Acceptance

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

Part III – Schedule of Estimated Tax Payments for Taxable Year 2026

When the corporation e-files their tax return, the corporation may opt to schedule the electronic payment of estimated tax payments for taxable year 2026. The amount the corporation designates will be withdrawn from the bank account listed in Part V on the date the corporation 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 corporation must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal.

Part IV – Pass-Through Entity (PTE) Elective Tax Payment for Taxable Year 2026

(for Form 100S only)

A qualified PTE may opt to schedule the electronic payment for the elective tax for taxable year 2026. The amount the PTE designates will be withdrawn from the bank account listed in Part V on the date the PTE selects. For taxable year 2026, select a date for the first PTE elective tax payment that is on or before June 15 during the taxable year of the election of the qualified PTE.

To cancel a scheduled PTE elective tax payment, call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal.

Part V – Banking Information

The corporation 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 11 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Line 12 – 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 corporation's financial institution to make sure the 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 the corporation 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 corporation a notice that may include penalties and interest.

Part VI – Declaration of Officer

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

Bulk e-file authorization (multiple corporations) – It is acceptable to provide one signed form FTB 8453-C for multiple related corporations with the same signing officer. Enter "Multiple – see attached schedule" as the corporation name and enter "Multiple" for Part I, Tax Return Information, lines 1 through 4. Leave Parts II, III, IV, and V blank. Attach a schedule listing the corporation names, corresponding identifying numbers, total income, taxable income, total tax, tax due, and overpayment included in the bulk e-file return authorization to form FTB 8453-C. 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 VII – Declaration of ERO and Paid Preparer

The ERO must sign and complete Part VII. Handwritten signatures, or approved alternatives are acceptable as noted in FTB Pub. 1345, 2025 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."

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