

TAXABLE YEAR

FORM

2025**California e-file Return Authorization for Corporations****8453-C**

Corporation name _____

California Corporation No., CA SOS file no., or FEIN _____

Part I Tax Return Information (whole dollars only)

- 1 Total income (Form 100, line 9; Form 100S, line 8; Form 100W, line 9 or Form 100X, line 6) **1**
- 2 Taxable income (Form 100, line 22; Form 100S, line 20; Form 100W, line 22 or Form 100X, line 10) **2**
- 3 Refund (Form 100, line 43; Form 100S, line 43; Form 100W, line 40 or Form 100X, line 32) **3**
- 4 Total amount due (Form 100, line 45; Form 100S, line 45; Form 100W, line 42 or Form 100X, line 31) **4**

Part II Settle the Account Electronically for Taxable Year 20255 ☐ Direct deposit of refund (For Forms 100, 100S, and 100W only.)6 ☐ Electronic funds withdrawal

6a Tax amount _____

6b Withdrawal date (mm/dd/yyyy) _____

6c PTE amount (for Form 100S only) _____

6d Withdrawal date (mm/dd/yyyy) _____

Part III Schedule of Estimated Tax Payments for Taxable Year 2026(These are **not** installment payments for the current amount the corporation owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
7 Amount				
8 Withdrawal Date (mm/dd/yyyy)				

Part IV Pass-Through Entity (PTE) Elective Tax Payment for Taxable Year 2026 (for Form 100S only)

	First Payment
9 Amount	
10 Withdrawal date (mm/dd/yyyy)	

Part V Banking Information (Have you verified the corporation's banking information?)

11 Routing number _____

12 Account number _____

13 Type of account: ☐ Checking ☐ Savings**Part VI Declaration of Officer**

I authorize the corporate account to be settled as designated in Part II. If I check Part II, box 5, I declare that the bank account specified in Part V for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a, line 6c, any estimate payment amounts listed on Part III, line 7, and the amount listed on Part IV, line 9 from the bank account specified in Part V.

Under penalties of perjury, I declare that I am an officer of the above corporation 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 corporation's 2025 California income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. If the corporation is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the corporation's tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties. I authorize the corporation return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the corporation's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

Sign Here

Signature of officer

Date

Title

(continued on next page)

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

I declare that I have reviewed the above corporation's return and that the entries on form FTB 8453-C 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 corporation's return. I declare, however, that form FTB 8453-C accurately reflects the data on the return.) I have obtained the corporate officer's signature on form FTB 8453-C before transmitting this return to the FTB; I have provided the corporate officer 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, 2025 [Handbook for Authorized e-file Providers](#). I will keep form FTB 8453-C on file for **four** years from the due date of the return or **four** years from the date the corporation 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 corporation'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 corporation'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