

2025 Instructions for Form FTB 8453-FID (PMT)

California Payment for Automatic Extension and Estimate Payment Authorization for Fiduciaries

General Information

A Purpose

Form FTB 8453-FID (PMT), California Payment for Automatic Extension and Estimate Payment Authorization for Fiduciaries, is the signature document for fiduciary e-file extension and estimate payments the fiduciary or officer representing the fiduciary has authorized. By signing this form, the fiduciary, electronic return originator (ERO), and paid preparer declare the electronic funds withdrawal (EFW) payment request information is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the EFW payment request 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 EFW; the acknowledgement containing the date of acceptance for the accepted EFW request is that proof.

B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Review the fiduciary's EFW payment request information and banking information on form FTB 8453-FID (PMT).
- Obtain the fiduciary or officer representing the fiduciary's signature after you prepare the EFW payment request but before you transmit it.
- Sign form FTB 8453-FID (PMT).
- Provide fiduciary or officer representing the fiduciary with a signed original or copy of form FTB 8453-FID (PMT).
- Retain the original or copy of form FTB 8453-FID (PMT) for the California statute of limitations period.

C Fiduciary Responsibilities

Before the ERO or paid preparer can e-file your EFW payment request, you must:

- Verify all information on form FTB 8453-FID (PMT), including federal employer identification number and banking information. Confirm your routing and account numbers.
- Sign form FTB 8453-FID (PMT) after the EFW payment request is prepared but before it is transmitted.
- Submit the signed form FTB 8453-FID (PMT) to the ERO or paid preparer.

After the fiduciary's EFW payment request is e-filed, the fiduciary should retain form FTB 8453-FID (PMT) (signed original or copy of the form) for the California statute of limitations period.

Specific Instructions

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

Date of Acceptance

Enter the date the FTB accepts the EFW payment request in the space at the top of form FTB 8453-FID (PMT).

Settle Your Account Electronically

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 could 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.

Part I – Extension Payment Information for Taxable Year 2025

The fiduciary may opt to schedule the fiduciary's extension tax payment for taxable year 2025. The amount designated on line 1 will be withdrawn from the account listed on lines 5, 6, and 7 on the date you select. Be sure to select a date on or before the due date of the extension tax payment to avoid penalties and interest charges.

To cancel a scheduled extension tax payment, the fiduciary or officer representing the fiduciary must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of withdrawal.

Part II – Schedule of Estimated Tax Payments for Taxable year 2026

The fiduciary may opt to schedule the electronic payment of estimated tax payments for taxable year 2026. The amounts designated on line 3 will be withdrawn from the account listed on lines 5, 6, and 7 on the date selected. 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 or officer representing the fiduciary must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of withdrawal.

Payment Authorization

An e-filed EFW payment request is not considered e-filed unless the FTB 8453-FID (PMT) is signed by the fiduciary or officer representing the fiduciary **before** the payment(s) is transmitted.

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.

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.