

2025

California e-file Signature Authorization for Fiduciaries

8879-FID

Name of estate or trust

FEIN

Name and title of fiduciary

Part I Tax Return Information (whole dollars only)

1	Total income (Form 541, line 9)	1
2	Taxable income (Form 541, line 20a)	2
3	Refund or no amount due (Form 541, line 43)	3
4	Amount due (Form 541, line 44)	4

Part II Declaration and Signature Authorization of Fiduciary (Be sure you obtain and keep a copy of the fiduciary's return.)

Under penalties of perjury, I declare that I am a fiduciary or officer representing the fiduciary of the above estate or trust and I have examined a copy of the estate or trust return and accompanying schedules and statements for the 2025 tax year and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider (including the name, address and federal employer identification number (FEIN) of the fiduciary) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of the electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 4 and/or the estimated tax payments as shown on the fiduciary's return and on form FTB 8455-FID, California e-file Payment Record for Fiduciaries, or a comparable form. I authorize my ERO, transmitter, or intermediate service provider to transmit the complete return to the Franchise Tax Board (FTB). **If the processing of the return is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of the fiduciary's tax liability, the fiduciary remains liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of the electronic income tax return. I have selected a personal identification number (PIN) as my signature for the electronic income tax return and, if applicable, the Electronic Funds Withdrawal Consent.

Fiduciary's PIN: check one box only

☐ I authorize _____ to enter the fiduciary's PIN

ERO firm name

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Do not enter all zeros

as my signature on my 2025 e-filed California fiduciary income tax return.

☐ As a fiduciary or officer representing the fiduciary, I will enter my PIN as my signature on my 2025 e-filed California fiduciary income tax return. Check this box **only** if you are entering your own PIN and the fiduciary's return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Practitioner PIN Method Returns Only -- continue below

Part III 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.

I certify that the above numeric entry is my PIN, which is my signature for the 2025 California fiduciary income tax return for the estate or trust indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2025 Handbook for Authorized e-file Providers.

ERO's signature ► _____ Date ► _____