

2018 Instructions for Form FTB 8453 (PMT)

California Payment for Automatic Extension and Estimate Payment Authorization for Individuals

General Information

A Purpose

Form FTB 8453 (PMT), California Payment for Automatic Extension and Estimate Payment Authorization for Individuals, is the signature document for individual e-file extension and estimate payments you have authorized. By signing this form the taxpayer 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 Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Review the taxpayer's EFW payment request information and banking information on the form FTB 8453 (PMT). Obtain each taxpayer's signature after you prepare the EFW payment request but before you transmit it.
- Sign form FTB 8453 (PMT).
- Provide taxpayer(s) with signed original or copy of form FTB 8453 (PMT).
- Retain the original or ~~faxed~~ form FTB 8453 (PMT) for ~~four years from the date the EFW payment request is accepted~~. **Exception:** VITA/TCE/Not for Profit Sites - give the signed form FTB 8453 (PMT) to the taxpayer.

C Taxpayer Responsibilities

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

- Verify all information on form FTB 8453 (PMT), including social security number(s) (SSN), individual taxpayer identification number(s) (ITIN), and banking information. Confirm your routing and account numbers.
- Sign form FTB 8453 (PMT) after the EFW payment request is prepared but before it is transmitted.
- Submit the signed form FTB 8453 (PMT) to your paid preparer (~~fax is acceptable~~).

After your EFW payment request is e-filed, you ~~must~~ retain the form FTB 8453 (PMT) (signed original or copy of the form) for the California statute of limitations period.

Specific Instructions

Date of Acceptance

Enter the date the FTB accepts the EFW payment request in the space at the top of form FTB 8453 (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 If you want your payment withdrawn from your account, you must complete the banking information on your EFW payment request before the EFW payment request is transmitted.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.

If you cancel the payment, you are still liable for any amount you owe. Make your 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 for Taxable Year 2018

You may opt to schedule your extension tax payment for taxable year 2018. The amount you designate 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 the 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, you must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of withdrawal.

Part II – Scheduled Estimated Tax Payments for 2019 Taxable Year

You may opt to schedule the electronic payment of estimated tax payments for taxable year 2019. The amounts you designate on line 3 will be withdrawn from the account listed on lines 5, 6, and 7 on the date you select. Be sure to select the 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, you 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 form FTB 8453 (PMT) is signed by you before the payment(s) is transmitted.

Deceased taxpayer(s)-The legal representative (e.g., beneficiary, administrator, or executor) of the deceased taxpayer's estate must sign the form FTB 8453 (PMT) before the payment(s) is transmitted.

Additional Information

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States

TTY/TDD: 800.822.6268 for persons with hearing or speech disability
711 or 800.735.2929 California relay service

Telefono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos

TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla
711 ó 800.735.2929 servicio de relevo de California