Date Accepted ______________________

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR **2019**

California e-file Return Authorization for Individuals

FORM **8453**

Your first name and initial	Last name	Suffix	Your SSN or ITIN
If joint return, spouse's/RDP's first name and initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN
Street address (number and street) or PO box	Apt. no. /ste. no.	PMB/private mailbox	Daytime telephone number
City		State	ZIP code
Foreign country name	Foreign province/state/county		Foreign postal code

Part I Tax Return Information (whole dollars only)

1 California adjusted gross income. See instructions. . . . . . 1 ______

2 Refund or no amount due. See instructions . . . . . . 2 ______

3 Amount you owe. See instructions . . . . . . 3 ______

Part II Settle Your Account Electronically for Taxable Year 2019 (Payment due 4/15/2020)

4 ☐ Direct deposit of refund 5 ☐ Electronic funds withdrawal **5a** Amount ______ **5b** Withdrawal date (mm/dd/yyyy) ______

Part III Make Estimated Tax Payments for Taxable Year 2020 These are NOT installment payments for the current amount you owe.

	First Payment Due 4/15/2020	Second Payment Due 6/15/2020	Third Payment Due 9/15/2020	Fourth Payment Due 1/15/2021
6 Amount				
7 Withdrawal date				

Part IV Banking Information (Have you verified your banking information?)

8 Amount of refund to be directly deposited to account below ______

9 Routing number ______

10 Account number ______

11 Type of account: ☐ Checking ☐ Savings

12 The remaining amount of my refund for direct deposit ______

13 Routing number ______

14 Account number ______

15 Type of account: ☐ Checking ☐ Savings

Part V Declaration of Taxpayer(s)

I authorize my account to be settled as designated in Part II. If I check Part II, Box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. If I check Part II, Box 5, I authorize an electronic funds withdrawal for the amount listed on line 5a and any estimated payment amounts listed on line 6 from the bank account listed on lines 9, 10, and 11. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above agrees with the information and amounts shown on the corresponding lines of my 2019 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my return and accompanying schedules and statements be transmitted to the FTB by my ERO, transmitter, or intermediate service provider. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

Sign Here

▶ ______ Your signature | Date

▶ ______ Spouse's/RDP's signature. If filing jointly, both must sign. | Date

It is unlawful to forge a spouse's/RDP's signature.

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

I declare that I have reviewed the above taxpayer's return and that the entries on form FTB 8453 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 taxpayer's return. I declare, however, that form FTB 8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature on form FTB 8453 before transmitting this return to the FTB; I have provided the taxpayer 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, 2019 Handbook for Authorized e-file Providers. I will keep form FTB 8453 on file for **four** years from the due date of the return or **four** years from the date the 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 taxpayer'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 ▶			FEIN	
				ZIP code

Under penalties of perjury, I declare that I have examined the above taxpayer'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 ▶		FEIN	
			ZIP code

2019 Instructions for Form FTB 8453

California e-file Return Authorization for Individuals

General Information

A Purpose

Form FTB 8453, California e-file Return Authorization for Individuals, is the signature document for individual e-file returns. By signing this form the taxpayer, 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. The form does not serve as proof of filing an electronic return — the acknowledgement containing the date of acceptance for the accepted return is that proof.

B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Review the taxpayer's return, plus entries and banking information on form FTB 8453. Obtain each taxpayer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453.
- Provide taxpayer(s) with:
  - A signed original or copy of form FTB 8453.
  - Federal Form(s) W-2, Wage and Tax Statement; W-2G, Certain Gambling Winnings; and 1099R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
  - A copy of the taxpayer's return and associated forms and schedules.
- Retain the original or copy of signed form FTB 8453 for four years from the due date of the return or four years from the date the return is filed, whichever is later. (**Exception:** VITA/TCE/Not for Profit Sites – give the signed form FTB 8453 to the taxpayer.)

C Taxpayer Responsibilities

Before your ERO can e-file your return, you must:

- Verify all information on form FTB 8453, including social security number(s) (SSN), individual taxpayer identification number(s) (ITIN), and banking information. Confirm your routing and account numbers.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453 after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453 to your ERO.

After your return is e-filed, you should retain the following documents for the California statute of limitations period:

- Form FTB 8453 (signed original or copy of the form).
- Original federal Form(s) W-2, W-2G, and 1099R.
- A paper copy of Form 540, California Resident Income Tax Return; Form 540 2EZ, California Resident Income Tax Return; Form 540NR , California Nonresident or Part-Year Resident Income Tax Return.
- A paper copy of your federal tax return.
- A paper copy of your other state income tax return if you claimed the Other State Tax Credit. Refer to California Schedule S, Other State Tax Credit.

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 taxpayer's California or federal tax returns are related to or subject to a California or a federal audit.

D Refund Information

Check your tax refund status at **ftb.ca.gov** and search for **refund status** or call our automated phone service at 800.338.0505.

E Paying Your Taxes

If you owe tax, you must pay it by April 15, 2020, to avoid penalties and interest. When you e-file, you can choose from the following payment options:

- **Pay by electronic funds withdrawal (EFW):** You can have all or part of your balance due withdrawn electronically from your bank account on the date you choose. See Part II.
- **Pay online:** You can pay the amount owed using Web Pay, our secure online payment service. Go to **ftb.ca.gov/pay**.
- **Pay by credit card:** You can use your Discover, MasterCard, Visa, or American Express card to pay your tax. Go to **officialpayments.com** or call 800.272.9829. Use jurisdiction code 1555. Official Payments Corporation charges a convenience fee for using this service. If you pay by credit card, **do not** mail the voucher (form FTB 3582, Payment Voucher for Individual e-filed Returns) to us.
- **Pay by check or money order:** You can pay by check or money order using FTB 3582. Mail form FTB 3582 with your check or money order to us using the address printed on the voucher. **Do not** include a copy of your return. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Mandatory e-pay – If you are required by California Revenue and Taxation Code Section 19011.5 to make your payments electronically, you must make your payment electronically (e.g. EFW, Web Pay or credit card). Go to **ftb.ca.gov/e-pay**.

Specific Instructions

Date of Acceptance

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

Part I – Tax Return Information

Line 1 California Adjusted Gross Income

Enter on line 1 the same amount you entered on your original or amended return:

- Form 540, line 17
- Form 540 2EZ, line 16
- Form 540NR, line 32

Line 2 Refund or No Amount Due

Enter on line 2 the same amount you entered on your original return:

- Form 540, line 115
- Form 540 2EZ, line 33
- Form 540NR, line 125

If you are amending your return, enter on line 2 the same amount you entered on your California Schedule X, California Explanation of Amended Return Changes, line 11.

Line 3 Amount You Owe

Enter on line 3 the same amount you entered on your original return:

- Form 540, line 111
- Form 540 2EZ, line 32
- Form 540NR, line 121

If you are amending your return, enter on line 3 the same amount you entered on your California Schedule X, line 7.

Part II – Settle Your Account Electronically for Taxable Year 2019

Using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. If you want your refund directly deposited into one or more accounts, or your payment withdrawn electronically from your account, you must complete the banking information on your return and complete Parts II and IV of form FTB 8453 **before transmitting the return.**

We will not honor requests completed after transmission of the return. Be sure the account information is correct. 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 you a notice that may include penalties and interest.

To cancel an electronic funds withdrawal, you must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal.

Part III – Make Estimated Tax Payments for Taxable Year 2020

When you e-file you may opt to schedule the electronic payment of estimated tax payments for taxable year 2020. The amounts you designate on line 6 will be withdrawn from the account listed on lines 9, 10, and 11 on the date you select. 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, you must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal.

Part IV – Banking Information

Individual taxpayers may request that their refund be electronically deposited into more than one checking or savings account. It's fast, safe, and convenient to have your refund directly deposited into your bank account.

You can find the routing and account numbers on a check or bank statement, or by contacting your financial institution. **Do not** use a deposit slip as it may contain internal routing numbers.

Lines 8 and 12 – The refund amounts you designated for direct deposit.

Lines 9 and 13 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Lines 10 and 14 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

Note: Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, we will issue a paper check.

Caution: Check with your financial institution to make sure your 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 you or your representative.

Part V – Declaration of Taxpayer(s)

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

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

If you are the surviving spouse/RDP and no administrator or executor has been appointed, you may still file a joint return for the year of death. Indicate next to your signature that you are the surviving spouse/RDP. Also, print "Deceased" and the date of death next to the name of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary to form FTB 8453) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate to form FTB 8453.

Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part. 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 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours subject to change.

Telephone:	800.852.5711 from within the Unites 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

Asistencia en español:
Asistencia telefónica está disponible durante todo el año desde las 7 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
TTY/TDD:	800.822.6268 para personas con discapacidades auditivas o del habla 711 ó 800.735.2929 servicio de relevo de California