

TAXABLE YEAR

CALIFORNIA FORM

[Empty box for Taxable Year]

e-file Opt-Out Record for Individuals

8454

General Information

California law requires individual income tax returns prepared by certain income tax preparers to be electronically filed (e-filed) unless the taxpayer elects not to e-file or the tax preparer cannot e-file the return due to reasonable cause. Use this form to record when and why the return was not e-filed.

Do not mail this form to the Franchise Tax Board (FTB). Please keep it for your records.

For married/registered domestic partners (RDPs) filing jointly, only one spouse/RDP needs to sign.

Part I: Taxpayer Information

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

I elect not to e-file my tax return.

Reason (optional): _____

Your signature		Date
Spouse's/RDP's signature (if filing jointly)		Date

Part II: Tax Preparer Information

I am not e-filing this taxpayer's return due to reasonable cause.

Explanation: _____

Paid preparer's signature		Date
Paid preparer's name		PTIN
Firm's name (if applicable)		FEIN
Firm's or preparer's address		Telephone number
City		State
		ZIP code