



# Instructions for Form FTB 8453

## California Individual Income Tax Declaration for e-file

### General Information

#### A Purpose of Form FTB 8453

Taxpayers and electronic return originators (EROs) use form FTB 8453 as a record of filing an electronic return. It is also an authorization to transmit the tax return electronically to the Franchise Tax Board (FTB) either directly or through a transmitter.

**DO NOT MAIL FORM FTB 8453 TO THE FTB.** The ERO or taxpayer must retain the original form FTB 8453.

#### B Taxpayer Responsibilities

Taxpayer(s) that use an ERO must:

- Verify all information on the form FTB 8453, including social security number;
- Inspect the paper copy of the return and ensure the information is correct; and
- **Sign form FTB 8453 after the return has been prepared but before it is transmitted.**

Taxpayer(s) that file from home must retain the following documents for up to four years from the due date of the return and make them available to the FTB upon request:

- Original form FTB 8453;
- Original Form(s) W-2, W-2G and 1099R; and
- A paper Form 540, Form 540A, Form 540EZ or Form 540NR showing the data transmitted to the FTB.

#### C ERO Responsibilities

The ERO must do all of the following:

- Obtain signature of taxpayer(s).
- Provide taxpayer(s) with copies of:
  1. Form FTB 8453;
  2. Any original Form(s) W-2, W-2G and 1099R; and
  3. A paper copy of Form 540, Form 540A, Form 540EZ or Form 540NR.
- Retain original signed form FTB 8453.

### Specific Instructions

#### Declaration Control Number

The Declaration Control Number (DCN) is a unique 14-digit number assigned by the software program to each taxpayer's

return. The DCN must be entered in the boxes provided.

#### Entity Information

Enter the taxpayer's name, address and social security number in the spaces provided. If filing a joint return, include spouse's name and social security number.

#### Part I - Tax Return Information

Enter only whole dollar amounts. The amounts entered must be the same as reported on the electronically filed return.

**Line 2a** – Enter the amount to be withdrawn from taxpayer(s) account.

**Line 2b** – Enter the date the automatic withdrawal is to take place.

#### Part II - Direct Deposit or Automatic Withdrawal

Enrollment in direct deposit/automatic withdrawal is voluntary and applies only to the current year. Taxpayers who want their refunds directly deposited or their payment automatically withdrawn from their account with a bank or other financial institution must complete Part II. Taxpayers should use a check, form, report or other statement generated by their financial institution to verify the routing transit number and depositor account number.

Do not use a deposit slip as it may contain internal routing numbers. If there is any doubt about the correct routing transit number, the taxpayer should ask the bank or financial institution for the routing transit number to use for direct deposit (Electronic Funds Transfers).

**Line 3** – The routing transit number must be nine digits and begin with 01 through 12 or 21 through 32.

**Line 4** – The depositor account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

To cancel the automatic withdrawal process, taxpayers must call the FTB at (916) 845-0353 two working days before the date of the withdrawal indicated in Part I, line 2b.

FTB is not responsible when a financial institution rejects a direct deposit or

automatic withdrawal transaction. If the bank or financial institution rejects the direct deposit due to an error in the routing transit number or depositor account number, a paper check will be sent.

If the bank or financial institution rejects the automatic withdrawal due to an error in the routing transit number or depositor account number, the taxpayer(s) will receive a notice that may include penalties and interest.

#### Part III - Declaration of Taxpayer

An electronically transmitted tax return will not be considered complete, and therefore filed, unless form FTB 8453 is signed by the taxpayer(s) prior to transmitting the electronic return to the FTB.

#### Part IV - Declaration of Electronic Return Originator (ERO) and Paid Preparer

This section must be completed and signed by the ERO.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the paid preparer is not the ERO, the paid preparer must sign in the space for "Paid Preparer's Use Only." If the paid preparer is also the ERO, do not complete the paid preparer section. See the previous paragraph.

#### Refund Information

To find out about your tax refund, call the FTB's automated toll-free telephone service at (800) 338-0505. You must know the first social security number shown on your return and the exact amount of your refund. Refund information is available 6 a.m. – 10 p.m., PST, seven days a week except state holidays.