

Declaration Control Number (DCN)

Grid for Declaration Control Number (DCN) with a '2' in the last box.

DO NOT MAIL THIS FORM TO FTB

Date of Acceptance _____

TAXABLE YEAR

FORM

2001 California Individual Income Tax Declaration for e-file 8453

Personal information section including first name, last name, social security number, joint return spouse info, present home address, apt. no., PMB no., daytime telephone number, and city/town/post office/state/ZIP code.

Part I Tax Return Information (whole dollars only)

Part I fields: 1 Refund, 2 Amount you owe, 2a Amount to be withdrawn by electronic funds withdrawal, 2b Date of the electronic funds withdrawal.

Part II Direct Deposit or Electronic Funds Withdrawal

Part II fields: 3 Routing number, 4 Account number, 5 Type of account (Checking/Savings). Includes a caution about verifying banking information.

Part III Declaration of Taxpayer(s)

I consent that my refund be directly deposited or my payment due be withdrawn by electronic funds withdrawal as designated in Part II. If I have filed a joint return, this is an irrevocable appointment of the other spouse 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, the amounts shown in Part I above, and the banking information shown in Part II above, agrees with the information and amounts shown on the corresponding lines of my 2001 California income tax return.

Sign Here

Signature lines for taxpayer and spouse with dates. Includes a note: 'It is unlawful to forge a spouse's signature. For Privacy Act Notice, get form FTB 1131'.

Part IV 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.)

ERO's Use Only section with fields for signature, date, firm name, address, FEIN, ZIP Code, and checkboxes for also paid preparer and self-employed.

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. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer's Use Only section with fields for signature, date, firm name, address, FEIN, ZIP Code, and checkboxes for self-employed.

For Privacy Act Notice, get form FTB 1131.

Instructions for Form FTB 8453

California Individual Income Tax Declaration for e-file

General Information

A Purpose of Form FTB 8453

Electronic Return Originators (ERO) and taxpayers who file online must use form FTB 8453 as an authorization to transmit the tax return electronically to the Franchise Tax Board (FTB) directly or through a Transmitter. The taxpayer or ERO must retain form FTB 8453. The form does not serve as proof of filing an electronic return. The acknowledgement containing the date of acceptance and the declaration control number (DCN) for your accepted return, received online (through your software) or through an ERO, serves as proof that your return has been filed with FTB. **DO NOT MAIL FORM FTB 8453 TO THE FTB OR THE IRS.**

B Taxpayer Responsibilities

We may request information from you regarding your California income tax return within the California statute of limitations period, which is usually the later of four years from the due date of the return or the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit). Retain the following documents:

- Form FTB 8453 (online filers retain the original, signed form; filers using an ERO retain a signed original or copy of the form);
- Original Form(s) W-2, W-2G, and 1099R;
- A paper copy of Form 540, Form 540A, Form 540 2EZ, Long Form 540NR, or Short Form 540NR;
- A paper copy of your federal tax return; and
- A paper copy of your other state income tax return if you claimed the California Other State Tax Credit. See California Schedule S.

Additionally, taxpayers who use an ERO must:

- Verify all information on the form FTB 8453, including social security number(s) and banking information;
- Inspect the paper copy of the return and ensure the information is correct;
- **Sign form FTB 8453 after the return has been prepared but before it is transmitted;** and
- Submit (fax is acceptable) the form FTB 8453 to your ERO and retain a copy for your records.

C ERO Responsibilities

EROs must do all of the following:

- Obtain taxpayer's signature(s);
- Provide taxpayer(s) with:
 - A copy of form FTB 8453;
 - Form(s) W-2, W-2G, and 1099R; and
 - A printout of the taxpayer's Form 540, Form 540A, Form 540 2EZ, Long Form 540NR, or Short Form 540NR.
- Retain the original or faxed signed form FTB 8453 for four years from the due date of the return or 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.

D Paying Your Taxes

Your tax return is due on April 15, 2002. If you owe tax, it must be paid by April 15, 2002, to avoid penalties and interest.

- **Pay by electronic funds withdrawal:** You can have your balance due withdrawn by electronic funds withdrawal from your checking or savings account. See Part II.
- **Pay by check or money order:** If you choose to file your balance due return electronically and you did not choose electronic funds withdrawal, your ERO or online service provider will give you a completed form FTB 3582, Payment Voucher for Electronically Transmitted Returns. Mail form FTB 3582 with your check or money order to the FTB using the address printed on the voucher.
- **Pay by credit card:** You can use your Discover/NOVUS, MasterCard, or American Express card to pay your tax. If you pay by credit card, do not mail the voucher (form FTB 3582) to the FTB. Call (800) 272-9829, or visit the Website: www.officialpayments.com. You will be charged a convenience fee that you pay directly to Official Payments Corp. for using this service.

Specific Instructions

DCN and Date of Acceptance

The DCN is a unique 14-digit number assigned by the tax preparation software program to each taxpayer's return. Enter the DCN and date of acceptance of the return by FTB in the spaces at the top of form FTB 8453.

Part II – Direct Deposit or Electronic Funds Withdrawal

Using direct deposit or electronic funds withdrawal is voluntary and applies only to the current return. Taxpayers who want their refunds directly deposited or their payment withdrawn by electronic funds withdrawal from their account with a bank or other financial institution, must complete Part II **before transmitting the return**. FTB will not honor requests completed after transmission of the return. **Note:** Taxpayers can obtain the routing number and account number from a check, a statement, or by contacting their financial institution. Do not use a deposit slip as it may contain internal routing numbers.

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

Line 4 – The 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 electronic funds withdrawal process, taxpayers must call the FTB at (916) 845-0353 two working days before the date of the withdrawal.

FTB is not responsible when a financial institution rejects a direct deposit or electronic funds withdrawal transaction. If the bank or financial institution rejects the direct deposit due to an error in the routing number or account number, a paper check will be issued. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, the taxpayer(s) will receive a notice from the FTB that may include penalties and interest.

Part III – Declaration of Taxpayer(s)

An electronically transmitted tax return will not be considered complete or filed unless form FTB 8453 is signed by the taxpayer(s) before the electronic return is transmitted to the FTB.

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 electronic return is transmitted to the FTB. If you are the surviving spouse, no administrator or executor has been appointed, and you file a joint return, indicate next to your signature that you are the surviving spouse. 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) 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 to form FTB 8453 a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a return claiming a refund.

Part IV – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

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."

Refund Information

To find out about your tax refund, go to our Website at: www.ftb.ca.gov or call the FTB's automated toll-free telephone service at (800) 338-0505. You will need your social security number, the numbers in your street address, box number or route number, and your ZIP Code to use this service. Refund information is available 24 hours a day, 7 days a week.

Assistance for Persons with Disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment, call:

From voice phone: (California Relay Service) (800) 735-2922
From TTY/TDD: (Direct line to FTB customer service) (800) 822-6268
For all other assistance or special accommodations, call (800) 852-5711