DO NOT MAIL THIS FORM TO THE FTB

Date Accepted _____

TAXABLE YEAR **2008**

California e-file Return Authorization for Corporations

FORM **8453-C**

Name of Corporation | Identifying Number

Part I Tax Return Information (whole dollars only)

1 Total income (Form 100, line 9, Form 100S, line 8 or Form 100W, line 9) . . . . . 1 _____
2 Taxable income (Form 100, line 23, Form 100S, line 21 or Form 100W, line 23) . . . . . 2 _____
3 Total tax (Form 100, line 31, Form 100S, line 30 or Form 100W, line 31) . . . . . 3 _____
4 Tax due (Form 100, line 37, Form 100S, line 36 or Form 100W, line 37) . . . . . 4 _____
5 Overpayment (Form 100, line 38, Form 100S, line 37 or Form 100W, line 38) . . . . . 5 _____

Part II Settle Your Account Electronically for Taxable Year 2008

6 ☐ Direct Deposit of Refund
7 ☐ Electronic Funds Withdrawal **7a** Amount _____ **7b** Withdrawal Date (MM/DD/YYYY) _____

Part III Make Estimated Tax Payments for Taxable Year 2009 These are NOT installment payments for the current amount you owe.

	First payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawl Date				

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

10 Routing number _____
11 Account number _____ **12** Type of account: ☐ Checking ☐ Savings

Part V Declaration of Officer

I authorize the corporate account be settled as designated in Part II. If I check Box 6, I declare that the account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Box 7, I authorize an electronic funds withdrawal for the amount listed on 7a and any estimated payment amounts listed on line 8 from the account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2008 California income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. If the corporation is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the corporation's tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties. I authorize the corporation return and accompanying schedules and statements be transmitted to the FTB by the ERO, Transmitter, or Intermediate Service Provider. **If the processing of the corporation's return or refund is delayed, I authorize the FTB to disclose to the ERO, Intermediate Service Provider, and/or Transmitter the reason(s) for the delay or the date when the refund was sent.**

Sign Here ▶ _____ Signature of Officer | Date | ▶ _____ Title
For Privacy Notice, get form FTB 1131.

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

I declare that I have reviewed the above corporation's return and that the entries on form FTB 8453-C 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 corporation's return. I declare, however, that form FTB 8453-C accurately reflects the data on the return.) I have obtained the corporate officer's signature on form FTB 8453-C before transmitting this return to the FTB; I have provided the corporate officer 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. 1345B, 2008 Business e-file Handbook for Authorized e-file Providers, and in FTB Pub. 1345, 2008 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-C on file for four years from the due date of the return or four years from the date the corporation 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 corporation'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 SSN/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 corporation'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 SSN/PTIN

Firm's name (or yours if self-employed) and address ▶ | FEIN | ZIP Code

Instructions for Form FTB 8453-C

DO NOT MAIL THIS FORM TO THE FTB

California e-file Return Authorization for Corporations

General Information

A Purpose of Form FTB 8453-C

Form FTB 8453-C, California e-file Return Authorization for Corporations, is the signature document for corporate e-file returns. By signing this form the corporation, 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 return is that proof.

B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Review the corporation's return, plus entries, and banking information on form FTB 8453-C.
- Obtain the corporate officer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453-C.
- Provide the corporate officer with:
  - A signed original or copy of form FTB 8453-C.
  - A copy of the corporation return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-C with a copy of the return in your records.

C Corporation Responsibilities

Before the corporation's ERO can e-file the return, the corporation must:

- Verify all information on the form FTB 8453-C, including employer identification number and banking information. Reconfirm the routing and account numbers.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-C after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453-C to the corporation's ERO (fax is acceptable).

After the corporation's return is e-filed, the corporation must retain the following documents for the California statute of limitations period:

- Form FTB 8453-C (signed original or copy of the form).
- A paper copy of Form 100, 100W, or 100S, and all supporting schedules.
- A paper copy of the corporation's federal tax return.

The 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 for California or federal tax returns that are related to or subject to a federal audit.)

D Refund Information

If the corporation wants their refund directly deposited into the corporate bank account, the corporation must complete Parts II and IV before transmitting the return.

To cancel the direct deposit of refund, call FTB at 916.845.0353.

E Paying Your Taxes

When the corporation e-files, the corporation can choose from the following payment options:

- **Pay by electronic funds withdrawal (EFW):** Corporations can have all or part of their balance due withdrawn electronically from their bank account on the date the corporation chooses. Be sure the account information is correct. If the bank or financial institution rejects the EFW 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 EFW, the corporation must call the FTB at 916.845.0353 at least two working days before the date of the withdrawal.

  Note: If the corporation uses the EFW payment option and the corporation is a mandatory EFT participant, then the corporation would still be in compliance with the mandatory EFT program.

- **Pay by electronic funds transfer (EFT):** If the corporation is enrolled in our EFT program the corporation can pay their estimate payments, extension payments, and balance due through this program.

  Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty. Corporations that remit an estimated tax payment or extension payment in excess of $20,000 or that have a total tax liability in excess of $80,000 must remit all of their payments through EFT. The FTB will notify corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

  If the corporation is paying through EFT, **Do Not Send The Payment Voucher (FTB 3586)**.

- **Pay by check or money order:** The corporation can pay by check or money order using the form FTB 3586, Payment Voucher for Corporation e-filed Returns. Mail form FTB 3586 with payment to the FTB using the address printed on the voucher.

  Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Specific Instructions

Date of Acceptance

Enter the date we accept the return in the space at the top of form FTB 8453-C.

Part III – Make Estimated Tax Payments for 2009

When the corporation e-files the corporation may opt to schedule the electronic payment of estimated tax payments for taxable year 2009. The amount the corporation designates will be withdrawn from a single account listed in Part IV on the date the corporation selects. 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, the corporation must call the FTB at 916.845.0353 at least two working days before the date of the withdrawal.

Part IV – Banking Information

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

Line 10 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Line 11 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

Caution: Check with the corporation's financial institution to make sure the 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 the corporation or its representative. Also 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 the corporation a notice that may include penalties and interest.

Part V – Declaration of Officer

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

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."

Assistance for Persons with Disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD 800.822.6268.