Declaration Control Number (DCN)

DO NOT MAIL THIS FORM TO THE FTB

Date Accepted _____

TAXABLE YEAR **2008**

California Online e-file Return Authorization for Individuals

FORM **8453-OL**

Your first name and initial	Last name	Your SSN or ITIN
If joint return, spouse's/RDP's first name and initial	Last name	Spouse's/RDP's SSN or ITIN
Address (including number and street, PO Box, or PMB no.)	Apt. no./Ste.no.	Daytime telephone number ( )
City	State	ZIP Code

Part I Tax Return Information (whole dollars only)

1 California adjusted gross income. (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 21; or Short Form 540NR, line 21) . . . . . 1 _____

2 Refund or No Amount Due. (Form 540, line 66; Form 540 2EZ, line 28; Long Form 540NR, line 73; or Short Form 540NR, line 73) . . . . . 2 _____

3 Amount you owe. (Form 540, line 62; Form 540 2EZ, line 27; Long Form 540NR, line 69; or Short Form 540NR, line 69) . . . . . 3 _____

Part II Settle Your Account Electronically for Taxable Year 2008 (Due 04/15/09)

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 2009 These are not installment payments for the current amount you owe.

	First Payment Due 4/15/09	Second Payment Due 6/15/09	Third Payment Due 9/15/09	Fourth Payment Due 1/15/10
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 box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. I authorize an electronic funds withdrawal for the amount listed on line 5a and any estimated payment amounts listed on line 6 from the 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 the Franchise Tax Board (FTB), either directly or through e-file software, 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 2008 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 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 to be transmitted to the FTB directly or through the e-file software. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to me, either directly or through the e-file software, 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.

For Privacy Notice, get form FTB 1131.

Instructions for Form FTB 8453-OL

DO NOT MAIL THIS FORM TO THE FTB

California Online e-file Return Authorization for Individuals

What's New

Electronic Payments – Taxpayers are required to remit their payments electronically if they make an estimate payment exceeding $20,000 for taxable year 2009 or the total tax liability shown on their original 2009 tax return exceeds $80,000. Once you meet the threshold, all payments regardless of amount, tax type, or taxable year must be remitted electronically. Electronic payments can be made using Web Pay on FTB's website by using electronic funds withdrawal (EFW) as part of the e-file return, or by using your credit card. For more information go to our website at **ftb.ca.gov** and search for **mandatory ePay**.

Any taxpayer required to remit a payment electronically who makes a payment by other means, shall pay a penalty of one percent of the amount paid, unless it is shown that the failure to make a payment as required was for a reasonable cause and was not the result of willful neglect.

General Information

A Purpose of Form FTB 8453-OL

Form FTB 8453-OL,California Online e-file Return Authorization for Individuals, is the signature document for self-prepared individual e-file returns. By signing this form, you declare that the return is true, correct, and complete. Additionally, you 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 and the declaration control number (DCN) for the accepted return is that proof.

B Taxpayer Responsibilities

Before you e-file your return, you must:

- Verify all information on the form FTB 8453-OL, including SSN(s), ITIN(s), and banking information. Reconfirm your routing and account numbers.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-OL after you prepare the return, but before you transmit it.

After you e-file your return, you must retain the following documents for the California statute of limitations period:

- Form FTB 8453-OL
- Original Form(s) W-2, W-2G, and 1099R
- A paper copy of Form 540, Form 540 2EZ, Long or Short Form 540NR
- A paper copy of your federal tax return
- A paper copy of your other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S.

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.)

C Refund Information

Check the status of your tax refund on our website at **ftb.ca.gov** or call FTB's automated toll-free telephone service at 800.338.0505.

D Paying Your Taxes

If you owe tax, you must pay it by April 15, 2009, to avoid penalties and interest. When you e-file, you can choose from the following payment options:

- **Pay by electronic funds withdrawal:** 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 you owe using our secure online payment service, **Web Pay**. Go to our website at **ftb.ca.gov** and search for **Web Pay**.
- **Pay by credit card:** You can use your Discover/NOVUS, MasterCard, Visa, or American Express card to pay your tax. Call 800.272.9829 or go to **officialpayments.com**. Use jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service. If you pay by credit card, do **not** mail the voucher (form FTB 3582) to the FTB.
- **Pay by check or money order:** You can pay by check or money order using the form FTB 3582, Payment Voucher for Individual e-filed Returns. Mail form FTB 3582 with your check or money order 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

DCN and Date of Acceptance

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

Part II – Settle Your Account Electronically

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 applicable Parts II, III, and IV **before you transmit 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 the FTB at 916.845.0353 at least two working days before the date of the withdrawal.

Part III – Make Estimated Tax Payments for 2009

When you e-file, you may opt to schedule the electronic payment of estimated tax payments for taxable year 2009. The amount you designate will be withdrawn from the account listed in Part IV 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 the FTB at 916.845.0353 at least two working days before the date of the withdrawal.

Part IV – Banking Information

Individual taxpayers may request that only 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.

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

Line 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 anindividual 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 you sign form FTB 8453-OL **before** you transmit the return.

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

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.