DO NOT MAIL THIS FORM TO THE FTB

Date Accepted _____

TAXABLE YEAR **2009**

California e-file Return Authorization for Individuals

FORM **8453**

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 (include 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 32; or Short Form 540NR, line 32) **1** _____

2 Refund or no amount due. (Form 540, line 115; Form 540 2EZ, line 28; Long Form 540NR, line 125; or Short Form 540NR, line 125) . **2** _____

3 Amount you owe. (Form 540, line 111; Form 540 2EZ, line 27; Long Form 540NR, line 121; or Short Form 540NR, line 121) . . . . . **3** _____

Part II Settle Your Account Electronically for Taxable Year 2009 (Due 04/15/10)

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 2010 These are NOT installment payments for the current amount you owe.

	First Payment Due 4/15/10	Second Payment Due 6/15/10	Third Payment Due 9/15/10	Fourth Payment Due 1/18/11
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 be settled as designated in Part II. If I check Part II, Box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. If I check Part II, Box 5, 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 my electronic return originator (ERO), transmitter, or intermediate service provider, 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 2009 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 Franchise Tax Board (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 be transmitted to the FTB by my ERO, transmitter, or intermediate service provider. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, 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.

Part VI 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. I declare, however, that form FTB 8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature on form FTB 8453 before transmitting this return to the FTB; I have provided the taxpayer 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. 1345, 2009 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453 on file for four years from the due date of the return or four years from the date the 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 taxpayer'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 taxpayer'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	

For Privacy Notice, get form FTB 1131.

Instructions for Form FTB 8453

California e-file Return Authorization for Individuals

General Information

A Purpose of Form FTB 8453

Form FTB 8453, California e-file Return Authorization for Individuals, is the signature document for individual e-file returns. By signing this form the taxpayer, 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 accepted return is that proof.

B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Review the taxpayer's return, plus entries and banking information on form FTB 8453. Obtain each taxpayer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453.
- Provide taxpayer(s) with:
  - A signed original or copy of form FTB 8453.
  - Original Form(s) W-2, W-2G, and 1099R.
  - A copy of the taxpayer's return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453 for four years from the due date of the return or four years from 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.)

C Taxpayer Responsibilities

Before your ERO can e-file your return, you must:

- Verify all information on form FTB 8453, 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 after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453 to your ERO (fax is acceptable).

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

- Form FTB 8453 (signed original or copy of the form).
- 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.)

D Refund Information

Check your tax refund status at **ftb.ca.gov** and search for **refund status** or call our automated phone service at 800.338.0505.

E Paying Your Taxes

If you owe tax, you must pay it by April 15, 2010, 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. Go to **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. Go to **officialpayments.com** or call 800.272.9829. 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 us.
- **Pay by check or money order:** You can pay by check or money order using form FTB 3582, Payment Voucher for Individual e-filed Returns. Mail form FTB 3582 with your check or money order to us 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.

Mandatory e-pay – If you are required by Revenue and Taxation Code Section 19011.5 to make your payments electronically, you must make your tax return payment electronically (e.g. EFW or Web Pay). Go to **ftb.ca.gov** and search for **mandatory e-pay** for more information.

Specific Instructions

Date of Acceptance

Enter the date FTB accepts the return in the space at the top of form FTB 8453.

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 banking information on your return and complete Parts II and IV of form FTB 8453 **before transmitting 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 2010

When you e-file you may opt to schedule the electronic payment of estimated tax payments for taxable year 2010. The amounts you designate on line 6 will be withdrawn from the account listed on lines 9, 10, and 11 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.

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

Lines 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 an individual 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 form FTB 8453 is signed by you **before** the return is transmitted.

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 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) 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.

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."

Additional Information

TTY/TDD: 800.822.6268 for persons with hearing or speech impairments.