DO NOT MAIL THIS FORM TO FTB

Date Accepted _____

TAXABLE YEAR **2009** | FORM **8453-P**

California e-file Return Authorization for Partnerships

Partnership name | Identifying number

Part I **Tax Return Information** (whole dollars only)

1 Total income (Form 565, line 12) . . . . . 1 _____
2 Ordinary income (Form 565, line 23) . . . . . 2 _____
3 Tax due (Form 565, line 28) . . . . . 3 _____
4 Refund (Form 565, line 30) . . . . . 4 _____

Part II **Settle Your Account Electronically**

5 ☐ Electronic funds withdrawal **5a** Amount _____ **5b** Withdrawal date (MM/DD/YYYY) _____

Part III **Banking Information** (Have you verified the partnership's banking information?)

6 Routing number _____
7 Account number _____ **8** Type of account: ☐ Checking ☐ Savings

Part IV **Declaration of Officer**

I authorize the partnership's account to be settled as designated in Part II. If I check Part II, Box 5, I authorize an electronic funds withdrawal for the amount listed on line 5a from the account specified in Part III.

Under penalties of perjury, I declare that I am an officer of the above partnership 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 partnership's 2009 California income tax return. To the best of my knowledge and belief, the partnership's return is true, correct, and complete. If the partnership is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the partnership's tax liability, the partnership will remain liable for the tax liability and all applicable interest and penalties. I authorize the partnership return and accompanying schedules and statements be transmitted to the FTB by my ERO, transmitter, or intermediate service provider. **If the processing of the partnership's 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 ▶ Signature of officer | Date | ▶ Title

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

I declare that I have reviewed the above partnership's return and that the entries on form FTB 8453-P 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 partnership's return. I declare, however, that form FTB 8453-P accurately reflects the data on the return.) I have obtained the partnership officer's signature on form FTB 8453-P before transmitting this return to the FTB; I have provided the partnership 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, 2009 e-file Business Handbook for Authorized e-file Providers. I will keep form FTB 8453-P on file for **four** years from the due date of the return or four years from the date the partnership 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 partnership'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 partnership'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-P

California e-file Return Authorization for Partnerships

General Information

A Purpose of Form FTB 8453-P

Form FTB 8453-P, California e-file Return Authorization for Partnerships, is the signature document for partnership e-file returns. By signing this form the partnership, 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 partnership's return, plus entries and banking information on form FTB 8453-P.
- Obtain the partnership officer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453-P.
- Provide the partnership officer with:
  - A signed original or copy of form FTB 8453-P.
  - A copy of the partnership return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-P with a copy of the return in your records.

C Partnership Responsibilities

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

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

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

- Form FTB 8453-P (signed original or copy of the form).
- A paper copy of Form 565, and all supporting schedules.
- A paper copy of the partnership'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 or California audit.)

D Paying Your Taxes

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

- **Pay by electronic funds withdrawal:** The partnership can have all or part of its balance due withdrawn electronically from its bank account on the date the partnership chooses.

  If the partnership uses this option, **Do Not Send The Payment Voucher (form FTB 3587, Payment Voucher for LP, LLP, and REMIC e-filed Returns.)**.

  To **cancel an electronic funds withdrawal**, the partnership must call the FTB e-programs Customer Service at 916.845.0353 at least two working days before the date of the withdrawal.
- **Pay by check or money order:** The partnership can pay by check or money order using form FTB 3587. Mail form FTB 3587 with payment to the FTB.

  Using blue or black ink, make 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 FTB accepts the return in the space at the top of form FTB 8453-P.

Part III – Banking Information

Find the routing and account numbers on a check or bank statement, or by contacting the partnership's financial institution. Do **not** use a deposit slip as it may contain internal routing numbers.

Line 6 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Line 7 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

Caution: 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 the partnership a notice that may include penalties and interest.

Part IV – Declaration of Officer

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

Part V – Declaration of ERO and Paid Preparer

The ERO must sign and complete Part V. 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 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