DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR | FORM

2009 California e-file Signature Authorization for Individuals 8879

Your name	Your SSN or ITIN
Spouse's/RDP's name	Spouse's/RDP's SSN or ITIN

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 Amount You Owe (Form 540, line 111; Form 540 2EZ, line 27; Long Form 540NR, line 121; or Short Form 540NR, line 121) . . . . . 2 _____

3 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) . . . . . 3 _____

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2009, and to the best of my knowledge and belief, it is true, correct, and complete. I further 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 or individual tax identification number) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, Transmitter, or Intermediate Service Provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or Transmitter the reason(s) for the delay or the date when the refund was sent.** 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 acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☐ I authorize _____ to enter my PIN ☐☐☐☐☐
ERO firm name **Do not enter all zeros**

as my signature on my 2009 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2009 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's/RDP's PIN: check one box only

☐ I authorize _____ to enter my PIN ☐☐☐☐☐
ERO firm name **Do not enter all zeros**

as my signature on my 2009 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2009 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only -- continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. ☐☐☐☐☐☐☐☐☐☐☐
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2009 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2009 e-file Handbook for Authorized e-file Providers.

ERO's signature ▶ _____ Date ▶ _____

Instructions for Form FTB 8879

DO NOT MAIL THIS FORM TO FTB

California e-file Signature Authorization for Individuals

General Information

A Purpose of Form FTB 8879

Form FTB 8879, California e-file Signature Authorization for Individuals, must be completed when an individual e-file return is being signed using the Practitioner PIN method. By signing this form, the taxpayer authorizes the Electronic Return Originator (ERO) to enter the taxpayer's personal identification number (PIN) on his or her 2009 e-filed income tax return. This is a one-time authorization tied to this specific return.

Form FTB 8879 does not serve as proof of filing – the acknowledgement containing the date of acceptance for the accepted return is that proof.

Do not use form FTB 8879 if the taxpayer(s) will sign form FTB 8453, California e-file Return Authorization for Individuals, or will enter their own PIN and shared secret.

B Practitioner PIN Method

The Practitioner PIN method is an electronic signature option for taxpayers e-filing their individual income tax return through an ERO. To select this method, both the taxpayer(s) and ERO must sign form FTB 8879. When using this method, the taxpayer generally does not need to supply a shared secret with their PIN. The Practitioner PIN method can be used when the taxpayer's shared secret is not known or the taxpayer cannot physically enter their PIN on their ERO's computer.

For taxpayers who are married or RDPs filing jointly, it is acceptable for one spouse/RDP to authorize the ERO to enter his or her PIN and the other to choose to enter his or her own PIN. In this scenario, the spouse/RDP entering his or her own PIN must also provide the correct shared secret. It is not acceptable for one spouse/RDP to enter both PINs.

C Taxpayer Responsibilities

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

- Inspect a copy of your individual income tax return and ensure the information is correct. Reconfirm your routing and account numbers entered into the tax preparation software.
- Review and approve the sworn statements and disclosure statements.
- Indicate or verify the five-digit PIN that will be used as your signature.
- Receive and review the information on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form.
- Sign and date form FTB 8879 and submit it to your ERO (fax is acceptable).

Your return will not be transmitted to the Franchise Tax Board (FTB) until the ERO receives your signed form FTB 8879.

After your return is e-filed, you must retain the following documents (in electronic or paper format) for the California statute of limitations period:

- Original Forms W-2, W-2G, and 1099-R.
- A copy of Form 540, Form 540 2EZ, Long, or Short Form 540NR.
- A copy of form FTB 8455, California e-file Payment Record for Individuals, or a comparable form.
- A copy of your federal tax return.
- A 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 ERO Responsibilities

Before you can e-file your client's individual return, you must:

- Confirm the identity of the taxpayer(s) per FTB Pub. 1345, Section 6.
- Complete form FTB 8879 through Part I with information from the taxpayer's return.
- Complete form FTB 8455, California e-file Payment Record for Individuals, or a comparable form.
- Enter the ERO firm name (not the name of the individual preparing the return) in Part II.
- Review the taxpayer's return, plus banking information.
- Provide the taxpayer (in electronic or paper format):
  - Form FTB 8879.
  - A complete copy of their return.
  - Form FTB 8455, California e-file Payment Record for Individuals, or a comparable form.
- Obtain each taxpayer's signature after the return is prepared but before you transmit it.
- Record the eleven-digit PIN that will be used as your signature.
- Sign and date form FTB 8879.

After the return is e-filed, you must:

- Retain form FTB 8879 for four years from the due date of the return or four years from the date the return is filed, whichever is later.*
- Retain all required e-file return information per FTB Pub. 1345, Section 8.*
- Upon request, provide a copy of form FTB 8879 to the taxpayer or the FTB.

***Exception:** For VITA/TCE/Not for Profit Sites, the taxpayer must retain these documents.

E Banking Information

Using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. Be sure the account information entered in the tax preparation software as shown on your return 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 or 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.

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.

Do not mail form FTB 8879 to the FTB.