

TAXABLE YEAR _____

CALIFORNIA FORM _____

e-file Opt-Out Record for Individuals**8454****General Information**

California law requires individual income tax returns prepared by certain income tax preparers to be electronically filed (e-filed) unless the taxpayer elects not to e-file or the tax preparer cannot e-file the return due to reasonable cause. Use this form to record when and why the return was not e-filed.

Do not mail this form to FTB. Please keep it for your records.

For married/registered domestic partners (RDPs) filing jointly, only one spouse/RDP needs to sign.

Part I: Taxpayer Information

| | | | |
|---------------------------------------------------------|-----------|-----------------------------------|-------------------------|
| Your first name | Last name | Your SSN or ITIN - - | |
| If filing jointly, spouse's/RDP's first name | Last name | Spouse's/RDP's SSN or ITIN - - | |
| Address (include number and street, PO Box, or PMB no.) | | Apt. no./Ste. no. | Telephone number () |
| City | | State | ZIP Code |

I elect not to e-file my tax return.

Reason (optional): _____

| | |
|----------------------------------------------|------|
| Your signature | Date |
| Spouse's/RDP's signature (if filing jointly) | Date |

Part II: Tax Preparer Information

I am not e-filing this taxpayer's return due to reasonable cause.

Explanation: _____

| | |
|------------------------------|-------------------------|
| Paid preparer's signature | Date |
| Paid preparer's name | PTIN |
| Firm's name (if applicable) | FEIN |
| Firm's or preparer's address | Telephone number () |
| City | State ZIP Code |