

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

Form with fields for: Your first name, Last name, Your SSN or ITIN, Spouse's/RDP's SSN or ITIN, Address, Apt. no./Ste. no., Telephone number, City, State, ZIP Code.

I elect not to e-file my tax return.

Reason (optional):

Form with fields for: 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:

Form with fields for: 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.