

TAXABLE YEAR

2015

California e-file Return Authorization for Exempt Organizations

FORM

8453-EO

Exempt Organization name	Identifying number
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Part I Electronic Return Information (whole dollars only)

1 Total gross receipts (Form 199, line 4)	1 _____
2 Total gross income (Form 199, line 8)	2 _____
3 Total expenses and disbursements (Form 199, Line 9)	3 _____

Part II Settle Your Account Electronically for Taxable Year 2015

4 Electronic funds withdrawal 4a Amount _____ 4b Withdrawal date (mm/dd/yyyy) _____

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____

6 Account number _____ 7 Type of account: Checking Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization 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 exempt organization's 2015 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

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 exempt organization's return and that the entries on form FTB 8453-EO 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 exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization 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. 1345, 2015 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization 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 exempt organization'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			<input type="checkbox"/> Check if also paid preparer	<input type="checkbox"/> Check if self-employed	ERO's PTIN
			FEIN		ZIP code

Under penalties of perjury, I declare that I have examined the above organization'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			<input type="checkbox"/> Check if self-employed	Paid preparer's PTIN	
			FEIN		ZIP code

2015 Instructions for Form FTB 8453-EO

California e-file Return Authorization for Exempt Organizations

General Information

A Purpose of Form FTB 8453-EO

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

C Organization Responsibilities

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

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

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

- Form FTB 8453-EO (signed original or copy of the form).
- A paper copy of Form 199 and all supporting schedules.
- A paper copy of the exempt organization's federal 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 fee return is filed.

(**Exception:** An extended statute of limitations period may apply for California or federal fee returns that are related to or subject to a federal audit or California audit.)

D Paying Your Fee

When the exempt organization e-files their fee return, the exempt organization can choose from the following payment options:

- **Pay by electronic funds withdrawal (EFW):** Exempt organizations can have all or part of their balance due withdrawn electronically from their bank account on the date the exempt organization chooses. Be sure the account information is correct. If the bank or financial institution rejects the EFW 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 EFW, the exempt organization must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal.

Note: If the exempt organization uses the EFW payment option and the exempt organization is a mandatory EFT participant, then the exempt organization would still be in compliance with the mandatory EFT program.

- **Pay by electronic funds transfer (EFT):** If the exempt organization is enrolled in our EFT program, the exempt organization can pay their fee payment through this program.

Exempt organizations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty. Exempt organizations that remit an estimated tax payment or extension payment in excess of \$20,000 or that have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The FTB will notify exempt organizations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

If the exempt organization is paying through EFT, **Do Not Send The Payment Voucher** (FTB 3586, Payment Voucher for Corps and Exempt Orgs e-filed Returns).

- **Pay online:** The exempt organization can pay the amount owed using Web Pay, our secure online payment service. Go to ftb.ca.gov for more information.
- **Pay by credit card:** The exempt organization can pay the amount owed by Discover, MasterCard, Visa, or American Express Card. Go to officialpayments.com. Official Payments charges a convenience fee for using this service.
- **Pay by check or money order:** The exempt organization can pay by check or money order using form FTB 3586. Mail form FTB 3586 with payment to the FTB using the address printed on the voucher.

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

Part III – Banking Information

The exempt organization can find the routing and account numbers on a check or bank statement, or by contacting their financial institution. **Do not** use a deposit slip as it may contain internal routing numbers.

Line 5 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Line 6 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens, but omit spaces and special symbols.

Caution: 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 exempt organization 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-EO is signed by the officer **before** the return is transmitted.

Part V – Declaration of ERO and Paid Preparer

The ERO must sign and complete Part V. Handwritten signatures, or approved alternatives are acceptable as noted in Pub. 1345. 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.