## e-file Opt-Out Record for Individuals

CALIFORNIA FORM **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 the Franchise Tax Board (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
Street address (number and street) or PO box	Apt. no.	Apt. no. PMB/private mailbox		Telephone number
City			State	ZIP code
Foreign country name	Foreign province/s	Foreign province/state/county		
$\Box$ 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 retu	In due to reasonable cause	۵		
Explanation:		0.		
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
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