

2017 California Individual and Fiduciary e-file Return and Stand-Alone Payment Guide For Software Developers And Transmitters

FTB Pub. 1346X



STATE OF CALIFORNIA
Franchise Tax Board

ftb.ca.gov

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Section 1 Introduction

1.1 Welcome

Thank you for your participation in California Franchise Tax Board's (FTB) Individual and Fiduciary e-file Return and Stand-Alone Payment Program. If you are new to our program, welcome aboard and thank you for joining our team.

This publication is designed to provide Software Developers and Transmitters the technical information they need to participate in our e-file return and stand-alone payment programs. It outlines the data communication procedures, transmission formats, business rules and validation procedures for e-filing California Individual and Fiduciary income tax returns as well as stand-alone payments in XML format. It also defines the format of binary attachments, provides information about receipts and acknowledgements, defines the signature options and provides examples of manifest, submission and attachment sequences.

Software Developers and Transmitters must use the guidelines provided in this publication, along with XML Schemas in order to develop software for use with the California Individual and Fiduciary e-file return and Stand-Alone payment program.

This is one of three e-file publications you will need to be a successful participant in the California Individual and Fiduciary e-file Return and Stand-Alone payment Program. The other publications you will need are:

- *2017 Handbook for Authorized e-file Providers* (FTB Pub. 1345).
- *2017 Test Package for e-file of California Business, Individual, and Fiduciary Tax Returns and Stand-Alone Payments* (FTB Pub. 1436X).

1.2.1 Individual/Fiduciary e-file Return Calendar – Taxable Year 2017

Calendar Year Filers

November 13, 2017	FTB Begins Accepting Test Transmissions (PATS Testing) <i>Get Test Package for e-file of California Business, Individual, and Fiduciary Tax Returns and Stand-Alone Payments (FTB Pub. 1436X) for use in PATS.</i>
January 2, 2018	First Day to Transmit Live Current Year Returns
April 17, 2018*	Last Day to Transmit Timely-Filed Returns California state Individual and Fiduciary income tax returns have an automatic six-month extension date for timely filing. All taxes owed must be paid by April 15. If the balance due is not paid by April 15, penalties and interest will apply. * Due to the federal Emancipation Day holiday observed on April 16, 2018, tax returns filed and payments mailed or submitted on April 17, 2018, will be considered timely.
April 24, 2018	Last Day to Retransmit Rejected Timely-Filed Returns
October 15, 2018	Last Day to Transmit Timely Filed Current Year Returns on Extension
October 22, 2018	Last Day to Retransmit Rejected Current Year Returns Filed on Extension
December 31, 2018	Last Day for EROs and Transmitters to Retain Acknowledgment File Material for Returns e-filed in 2018 Remember: For each return an ERO files, the ERO must retain the return for four years from the due date of the return or for four years from the date the return is filed, whichever is later. If the ERO uses any of the following forms, they must keep the form with the return for the same period of time: <ul style="list-style-type: none">• <i>California e-file Return Authorization for Individuals</i> (form FTB 8453)• <i>California e-file Return Authorization for Fiduciaries</i> (form FTB 8453-FID)• <i>California e-file Signature Authorization for Individuals</i> (form FTB 8879)• <i>California e-file Return Authorization for Fiduciaries</i> (form FTB 8879-FID)

1.2.2 Fiduciary e-file Return Calendar – Taxable Year 2017

Fiscal Year Filers

November 13, 2017	FTB Begins Accepting Test Transmissions (PATs Testing) <i>Get Test Package for e-file of Business, Fiduciary, Individual Income Tax Returns and Stand-Alone Payments (FTB Pub. 1436X) for use in PATs.</i>
January 2, 2018	First Day to Transmit Live Current Year Returns
Return Due Date	Fiduciary tax returns are due the 15th day of the 4th month after the close of the taxable year. All taxes owed must be paid by this date. If the balance due is not paid by this day, penalties and interest will apply. * * Due to the federal Emancipation Day holiday observed on April 16, 2018, tax returns filed and payments mailed or submitted on April 17, 2018, will be considered timely.
Retransmit Rejected Returns	Rejected timely-filed returns are given 5 days to be retransmitted and considered timely.
Extension to File	California Fiduciary income tax returns have an automatic six-month date for timely filing. Tax returns are due the 15 th day of the 6 th month after the original due date of the return.
Retransmit Rejected Returns filed on Extension	Rejected current year returns filed timely on extension are given 5 days to be retransmitted and considered timely.
December 31, 2018	Last Day for EROs and Transmitters to Retain Acknowledgment File Material for Returns e-filed in 2018 Remember: For each return an ERO files, the ERO must retain the return for four years from the due date of the return or for four years from the date the return is filed, whichever is later. If the ERO uses any of the following forms, they must keep the form with the return for the same period of time. <ul style="list-style-type: none">• <i>California e-file Return Authorization for Fiduciaries</i> (form FTB 8453-FID)• <i>California e-file Return Authorization for Fiduciaries</i> (form FTB 8879-FID)

1.3 Where Can I Get More Information?

For e-file assistance and information please visit the Tax Professional's area of our website or contact our e-Programs Customers Service Unit:

website: ftb.ca.gov

e-Programs Customer Service Unit:

Phone: 916.845.0353
Fax: 916.855-5556
Email: e-file@ftb.ca.gov

Available Monday through Friday, between 8 a.m. and 5 p.m.

Send comments or suggestions regarding the CA Individual and Fiduciary e-file or Stand-Alone payment Programs or this publication to:

**e-file Coordinator, MS F284
Franchise Tax Board
PO Box 1468
Sacramento CA 95812-1468**

Phone: 916.845.6958
Fax: 916.855-5556
Email: e-file.coordinator@ftb.ca.gov

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech disability please call TTY/TDD 800.822.6268. For the California relay service please call 711 or 800.735.2929.

1.4 What's New for Taxable Year 2017?

Distribution of California e-file Schemas and Business Rules

California e-file Schemas and Business Rules are no longer available through the Restricted Directory at ftb.ca.gov. Distribution will be delivered through our Secure Web Internet File Transfer (SWIFT) Service to software providers.

To request an e-file schema SWIFT account contact the e-file coordinator at e-file.coordinator@ftb.ca.gov.

Amended return e-filing for Individuals

Starting January 2018, FTB's e-file program will begin accepting e-file amended returns for individuals on tax year 2017 Forms 540, 540NR Long, 540NR Short, and 540 2EZ, as well as the new Schedule X, *California Explanation of Amended Return Changes*. For tax year 2016 and prior years, amended individual returns will need to continue to be paper filed using Form 540X.

1.5 Acceptable Forms and Occurrences for CA Individual and Fiduciary e-file

The following charts list the acceptable forms and schedules that may be e-filed with FTB and the maximum number of each type of form or schedule allowed per return.

Individual e-file

Form/ Schedules	Max. # per return	Title
Form 540	1	California Resident Income Tax Return
Form 540 2EZ	1	California Resident Income Tax Return
Long Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Long Form)
Short Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Short Form)
Form 592-B	Unbounded	Resident and Nonresident Withholding Tax Statement
Form 593	Unbounded	Real Estate Withholding Tax Statement
Form 3503	Unbounded	Natural Heritage Preservation Credit
Form 3506	1	Child and Dependent Care Expenses Credit
Form 3507	1	Prison Inmate Labor Credit
Form 3510	1	Credit for Prior Year Alternative Minimum Tax – Individuals/Fiduciaries
Form 3511	1	Environmental Tax Credit
Form 3514	1	California Earned Income Tax Credit
Form 3521	1	Low-Income Housing Credit
Form 3523	1	Research Credit
Form 3526	1	Investment Interest Expense Deduction
Form 3531	Unbounded	California Competes Tax Credit
Form 3532	1	Head of Household Filing Status Schedule
Form 3540	1	Credit Carryover and Recapture Summary
Form 3541	Unbounded	California Motion Picture and Television Production Credit
Form 3546	1	Enhanced Oil Recovery Credit
Form 3547	1	Donated Agricultural Products Transportation Credit
Form 3548	Unbounded	Disabled Access Credit for Eligible Small Businesses
Form 3554	Unbounded	New Employment Credit
Form 3592	Unbounded	College Access Tax Credit
Form 3596	1	Paid Preparer's Due Diligence Checklist for California Earned Income Tax Credit
Form 3800	1	Tax Computation for Certain Children with Unearned Income
Form 3801	1	Passive Activity Loss Limitations

Form/ Schedules	Max. # per return	Title
Form 3801-CR	1	Passive Activity Credit Limitations
Form 3803	10	Parents' Election to Report Child's Interest and Dividends
Form 3805E	25	Installment Sale Income
Form 3805P	1 per t/p	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
Form 3805V	1	Net Operating Loss (NOL) Computations and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts
Form 3805Z	Unbounded	Enterprise Zone Deduction and Credit Summary
Form 3806	Unbounded	Los Angeles Revitalization Zone Net Operating Loss (NOL) and Carryover Deduction
Form 3807	Unbounded	Local Agency Military Base Recovery Area Deduction and Credit Summary (LAMBRA)
Form 3808	Unbounded	Manufacturing Enhancement Area and Credit Summary (MEA)
Form 3809	Unbounded	Targeted Tax Area Deduction and Credit Summary (TTA)
Form 3814	1	New Donated Fresh Fruits or Vegetables Credit
Form 3840	Unbounded	California Like-Kind Exchanges
Form 3885A	Unbounded	Depreciation and Amortization Adjustments
Form 5805	1	Underpayment of Estimated Tax by Individuals and Fiduciaries
Form 5805F	1	Underpayment of Estimated Tax by Farmers and Fishermen
Form 5870A	1 per t/p	Tax on Accumulation Distribution of Trusts
Form W-2	50	Wage and Tax Statement
Schedule CA (540)	1	California Adjustments – Residents
Schedule CA (540NR)	1	California Adjustments – Nonresidents or Part-Year Residents
Schedule D (540)	1	California Capital Gain or Loss Adjustment
Schedule D (540NR)	1	California Capital Gain or Loss Adjustment for Nonresidents or Part-Year Residents
Schedule D-1	1	Sales of Business Property
Schedule G-1	1 per t/p	Tax on Lump Sum Distributions
Schedule P (540)	1	Alternative Minimum Tax and Credit Limitations – Residents
Schedule P (540NR)	1	Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents
Schedule R	1 per t/p	Apportionment and Allocation of Income
Schedule S	Unbounded	Other State Tax Credit
Schedule RDP	1	CA RDP Adjustments Worksheet
Schedule X	1	California Explanation of Amended Return Changes
Form IRS 1099-R	20	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.
Form IRS 4684	Unbounded	Casualties and Thefts
Form IRS 8824	Unbounded	Like-Kind Exchanges
Form IRS 8886	Unbounded	Reportable Transaction Disclosure Statement

Fiduciary e-file

Form/ Schedules	Max. # per return	Title
Form 541	1	California Fiduciary Income Tax Return
Form 592-B	Unbounded	Resident and Nonresident Withholding Tax Statement
Form 593	Unbounded	Real Estate Withholding Tax Statement
Form 3503	Unbounded	Natural Heritage Preservation Credit
Form 3507	1	Prison Inmate Labor Credit
Form 3510	1	Credit for Prior Year Alternative Minimum Tax
Form 3511	1	Environmental Tax Credit
Form 3521	1	Low-Income Housing Credit
Form 3523	1	Research Credit
Form 3526	1	Investment Interest Expense Deduction
Form 3531	Unbounded	California Competes Tax Credit
Form 3540	1	Credit Carryover and Recapture Summary
Form 3541	Unbounded	California Motion Picture and Television Production Credit
Form 3546	1	Enhanced Oil Recovery Credit
Form 3547	1	Donated Agricultural Products Transportation Credit
Form 3548	Unbounded	Disabled Access Credit for Eligible Small Businesses
Form 3554	Unbounded	New Employment Credit
Form 3592	Unbounded	College Access Tax Credit
Form 3801	1	Passive Activity Loss Limitations
Form 3801-CR	1	Passive Activity Credit Limitations
Form 3805-E	Unbounded	Installment Sale Income
Form 3805-V	1	Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations
Form 3805-Z	Unbounded	Enterprise Zone Deduction and Credit Summary
Form 3806	Unbounded	Los Angeles Revitalization Zone Net Operating Loss (NOL) Carryover Deduction
Form 3807	Unbounded	Local Agency Military Base Recovery Area Deduction and Credit Summary
Form 3808	Unbounded	Manufacturing Enhancement Area Credit Summary
Form 3809	Unbounded	Targeted Tax Area Deduction and Credit Summary
Form 3814	1	New Donated Fresh Fruits or Vegetables Credit

Form/ Schedules	Max. # per return	Title
Form 3840	Unbounded	California Like-Kind Exchanges
Form 3885-F	Unbounded	Depreciation and Amortization
Form 5805	1	Underpayment of Estimated Tax by Individuals and Fiduciaries
Form 5806	Unbounded	Underpayment of Estimated Tax by Corporations
Form 5805-F	1	Underpayment of Estimated Tax by Farmers and Fishermen
Form 5870-A	1	Tax on Accumulation Distribution of Trusts
Schedule D (541)	1	Capital Gain or Loss
Schedule D-1 (541)	1	Sales of Business Property
Schedule G-1 (541)	Unbounded	Tax on Lump-Sum Distributions
Schedule J (541)	1	Trust Allocation of an Accumulation Distribution
Schedule K-1 (541)	Unbounded	Beneficiary's Share of Income, Deductions, Credits, etc.
Schedule P (541)	1	Alternative Minimum Tax and Credit Limitations - Fiduciaries
Schedule S (541)	Unbounded	Other State Tax Credit
Form W-2	Unbounded	Wage and Tax Statement
Form IRS 1099-R	Unbounded	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.
Form IRS 8886	10	Reportable Transaction Disclosure Statement
Form IRS W-2G	Unbounded	Certain Gambling Winnings
IRS Statement	1	Grantor Type Trust Income and Deductions Statement

1.6 Other Eligible Filing Conditions

We also allow the following filing conditions:

- Returns filed with foreign addresses
- Decedent returns, including joint filed by surviving Spouse/RDP
- Returns with a filing status of married filing separate
- Returns filed by Registered Domestic Partners (RDP)

1.7 Exclusions to Electronic Return Filing

We exclude the following returns from our e-file program:

- Returns from individuals, fiduciaries, or firms who have not been accepted as participants in California's e-file Program (Acceptance in our program is automatic based on acceptance in the IRS e-file Program)
- Returns that include IRS Form 4852, *Substitute for Form W-2, Wage and Tax Statement*, or California form FTB 3525, *Substitute for Form W-2, Wage and Tax Statement*, or any other substitute wage and tax statement used to verify withholding.
- Fiscal year returns (Individual e-file exclusion only)
- Returns with dollars and cents entries
- Returns containing forms or schedules not listed in this FTB Pub. 1346X, Section 1.5, *Acceptable Forms and Occurrences for Individual and Fiduciary e-file*
- Returns with an SSN, or FEIN of 123-45-6789, 987-65-4321, 999-99-9999 or 000-00-0000

1.8 Reminders

Mandatory e-file

California law requires individual income tax returns prepared by certain income tax preparers to be e-filed unless the return cannot be e-filed due to reasonable cause. Reasonable cause includes a taxpayer's election to opt-out (choose not to e-file).

If you prepared more than 100 California individual income tax returns in any calendar year beginning January 1, 2003 or after and in the following calendar year prepare one or more using tax preparation software, then you must e-file all acceptable returns in that following year and all subsequent calendar years thereafter.

To learn more about this important law, refer to Section 2.4 of the *2017 e-file Handbook* (FTB Pub 1345) and visit our website at ftb.ca.gov and search for: mandatory e-file.

Note: Fiduciary returns do not fall under the individual e-file mandate at this time.

Schema Validation

One of the most significant benefits of using XML and schemas to e-file tax returns or stand-alone payments is that the XML instance documents (i.e. returns/payments) can be validated against the schemas that define the structure and data types, prior to submitting the returns or stand-alone payments for further processing. This provides the advantage of checking errors as early as possible.

We strongly encourage you to validate CA Individual and Fiduciary e-file returns or payment submissions you create against the latest current valid production schemas prior to transmission to FTB. Schema validation errors are the most common reason we reject e-file returns or stand-alone payments that are submitted in XML in our e-file program.

FTB performs schema validation on attached federal submissions to ensure the submission is well formed according to the latest published IRS schema (FTB does not perform business rule validation on the federal submission).

IRS schema validation is applied according to the return type [FederalSubmissionType] listed in the IRS Submission Manifest. If no IRS Submission Manifest is present, FTB will validate an attached federal submission against the IRS 1040 or 1041 schema based on the state return type being submitted.

We allow the state return to be transmitted independent of the federal return and we do not require the federal return be accepted prior to the state return being transmitted. If the federal return is rejected and the state return is accepted, **DO NOT** retransmit the state return to us.

Mandatory e-pay for Individuals

Individuals are required to remit all payments electronically once they make an estimate or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000 for any taxable year that begins on or after January 1, 2009.

Taxpayers that do not send their payment(s) electronically will be subject to a one percent noncompliance penalty. The first payment that triggers the mandatory requirement does not have to be made electronically and will not be subject to the penalty. All subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically.

Electronic payments can be made using Web Pay on Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file return, or your credit card. For more information or to obtain the waiver form, go to **ftb.ca.gov/e-pay**.

Note: Fiduciaries do not fall under the e-pay mandate at this time.

International ACH Transactions (IAT)

To comply with the NACHA regulations regarding International ACH Transactions (IAT), FTB will not accept requests for direct deposit of refund (DDR) or electronic funds withdrawal (EFW) in association with financial institutions outside of the territorial jurisdiction of the United States. (The territorial jurisdiction of the United States includes all 50 states, U.S. territories, U.S. military bases and U.S. embassies in foreign countries.)

If a taxpayer requests a DDR or an EFW (for their balance due, future estimated tax payments, or extension payment), the applicable following question should be presented to the taxpayer to determine if a financial transaction qualifies as an IAT:

DDR: Will the funds be received by a financial institution outside of the territorial jurisdiction of the U.S.?

EFW: Will the funds originate from a financial institution outside of the territorial jurisdiction of the U.S.?

An answer of yes will indicate an IAT transaction and therefore a DDR or EFW option should not be allowed by the software.

For taxpayers due a refund, the taxpayer will be issued a paper check in lieu of the DDR. For taxpayers who are requesting an EFW, please direct them to one of our other payment options, which are listed in the instructions of our forms FTB 8453 or 8453-OL. You can also go to our website at ftb.ca.gov and search for: payment options

Refund Splitting

Individual taxpayers have the option of splitting their refund made by Direct Deposit (DDR) in up to two accounts. Taxpayers requesting their refund be split must request the total refund amount be electronically deposited between the two accounts. Taxpayers cannot receive part of their refund by DDR and part by paper check.

Note: If a taxpayer chooses to split their direct deposit (DDR) and requests an electronic funds withdrawal (EFW) for estimated tax payments on the same return, the EFW will take place from the first bank account listed.

Verifying Banking Information

To avoid DDRs or EFWs being returned by taxpayer's banks, we encourage the use of double entry or other techniques that require the taxpayer double-check the entered bank account and routing number information. This will help ensure the accuracy of the information that is entered or imported from previous requests, return filings, etc.

Note: Fiduciary filers cannot receive a refund via DDR or request a split refund.

Participant Acceptance Testing System (PATS)

FTB does not require you to use a specific set of state return or stand-alone payment scenarios. Instead you are required to supply your own test submissions that reflect the forms, schedules and features your software supports. FTB provides a list of conditions that must be met within the submissions. All required test submissions must be accepted with no rejects before the software will be considered for acceptance. For more details about our PATS process, get Publication 1436X.

Separate e-file Participant Registration not Required

FTB does not require e-file providers to submit a separate enrollment application for authorization to e-file individual or fiduciary submissions. To be automatically enrolled in the California e-file Program, you need to be an accepted participant in the IRS e-file Program. We receive confirmation within 7-10 business days after the IRS accepts you into their program. Providers approved in the IRS Electronic Filing (e-file) Program are automatically enrolled in the California e-file Program. In addition, we automatically receive any updates that you make to your IRS account. For more information, visit our website at ftb.ca.gov and search for e-file enrollment.

Registered Domestic Partner (RDP) Filing

Effective for taxable years beginning on or after January 1, 2007, RDPs under California law must file their California individual income tax returns using either the married/RDP filing jointly, or married/RDP filing separately filing status. RDPs will have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

For purposes of California income tax, references to a Spouse/RDP, a husband, or a wife also refer to a California Registered Domestic Partner (RDP), unless otherwise specified. When we use the initials (RDP) they refer to both a California Registered Domestic “Partner” and a California Registered Domestic “Partnership”, as applicable. For more information on RDPs, refer to FTB Pub. 737, Tax Information for Registered Domestic Partners.

RDP’s may e-file their CA return by checking the RDP Indicator and by including any combination of the following information with the state return filing:

- 0, 1, or 2 attached federal returns
- None, or 1 RDP Worksheet*

* RDP Worksheet is contained in FTB Publication 737.

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e-Signature Program for Returns and Stand-Alone Payment Requests

We offer the same PIN methods available from the IRS: the Self-Select PIN, the Practitioner PIN, and the ERO PIN.

To facilitate the e-Signature Program the following forms are used:

- *2017 California e-file Signature Authorization for Individuals* (form FTB 8879) or *2017 California e-file Signature Authorization for Fiduciaries* (form FTB 8879-FID). These forms are used to record and print taxpayer and tax preparer/ERO signature information when a return is signed electronically.
- *2017 California e-file Payment Record for Individuals* (form FTB 8455) or *2017 California e-file Payment Record for Fiduciaries* (form FTB 8455-FID). These forms are used to record and print payment information when a return is signed electronically. All signature methods, including pen-on-paper using FTB 8453/8453-OL or FTB 8453-FID, will be accepted for California e-file returns.
- *2017 California Electronic Funds Withdrawal Payment Signature Authorization for Individuals and Fiduciaries* (FTB 8879 (PMT)). This form is used to record and print payment information when a stand-alone payment request is signed electronically.

Like the IRS, ERO's may sign FTB Form 8453 series, Form 8455 series, Form 8879 series or Form 8454 by rubber stamp, mechanical device (such as signature pen) or computer software program as described in IRS Notice 2007-79.

Reminder: The taxpayer must be allowed to review their completed tax return or stand-alone payment request before using any of the signature options. Also, the return or stand-alone payment request must be signed before you transmit it to the FTB.

The taxpayer, ERO and paid preparer must sign forms, FTB 8453, FTB 8453-OL, FTB 8453-FID, FTB 8879 or FTB 8879-FID prior to the transmission of the e-file return. Additionally, the taxpayer, ERO and paid preparer must sign forms FTB 8453 (PMT), FTB 8453-FID (PMT), or FTB 8879 (PMT) prior to the transmission of a stand-alone payment request.

Do not mail these forms to FTB. Retain them in the taxpayer's or ERO's records along with other copies of the returns and forms, as required.

Estimate Payment(s) Request with e-file Return

e-file provides the ability to send a schedule of electronic funds withdrawal requests for estimated tax payments as part of the e-file return transmission. The entries for the dates and amounts of the estimate payments will be contained in the Payment Schema within the Return Data and will be provided to the taxpayer on their form, FTB 8453, FTB 8453-OL, FTB 8453-FID, FTB 8455, or FTB 8455-FID.

Estimate and Extension Payment(s) Request separate (Stand-Alone) from an e-file Return

The new stand-alone electronic payment program provides the ability to send a schedule of electronic funds withdrawal requests for estimated and extension tax payments separate from the e-file return transmission. The entries for the dates and amounts of the estimate and extension payments will be contained in the stand-alone payment schema and will be provided to the taxpayer on their form, FTB 8453 (PMT), FTB 8453-FID (PMT) and FTB 8879-(PMT).

Online Services

The following online options are available for taxpayers who need to conduct business with FTB. We encourage you to integrate access to these services into your product.

MY FTB Account for Individuals

This service allows individual taxpayers and their authorized representatives (tax professionals, AKA Tax Information Authorization (TIA) representatives and tax professionals with a power of attorney) to access tax account information and online services.

In 2017, MyFTB was enhanced to include the following:

- New Tax Professional Home Page
 - Allows tax professionals to view and update their demographic information:
 - Name
 - Email address
 - Address
 - Phone number
 - Contact Preferences
 - ID number
- More online services:
 - Calculate a balance due for a date in the future.
 - File a power of attorney (POA).
 - File a nonresident withholding waiver request.
 - Protest a proposed assessment.
- More options to communicate with us:
 - Chat with an FTB representative about confidential matters.
 - Send a secure message with attachments to FTB.

This information and online service currently available in MyFTB will remain available in the enhanced MyFTB:

- View account summary and tax year detail.
- Verify estimated tax payments before filing your return.
- View recent payments.
- View California wage and withholding information.
- View FTB-issued 1099 information.
- Update your contact information.

Visit www.ftb.ca.gov/online/myacct/index.asp to access this service. Taxpayers must complete a one-time registration process to access MyFTB.

Electronic Installment Agreement

This service simplifies and speeds up the process of applying for an installment agreement. Individual and Fiduciary taxpayers can complete the application in a secure section of our website. We instantly send them confirmation that we received the application, including a 10-digit confirmation number that they can use to check the status of their request. If we accept the application, we will notify them within 30 days. Currently, this service is for taxpayers' use only. We encourage you to provide links to our online services in your software. See <https://www.ftb.ca.gov/online/eia/index.asp> for more information.

Web Pay

Individual taxpayers can use Web Pay to make their return payment, bill payments, and extension or estimated tax payments online. Taxpayers enter their account information, payment type, amount, and the date they want the payment made. We'll deduct the specified amount on the date they indicate. FTB offers two ways to use this service:

- Taxpayers can complete a one-time registration process, log in to MyFTB, and access Web Pay to schedule payments, view and cancel scheduled payments, and save their bank and spouse/RDP information for future payment requests.
- Taxpayers do not need a MyFTB account to pay. They can log in to Web Pay using their social security number and last name. They cannot view and cancel these payments online or save their information for future payments.

Planned System Maintenance Schedule

We reserve Tuesday mornings from 5:00 a.m. - 7:00 a.m. PST for scheduled system maintenance. We plan to consolidate all non-critical maintenance activity into this window. If you receive a transmission error during this time, please try again after 7:00 a.m., PST. We will notify you via email whenever our system is down, or plans to be down, outside the normal maintenance window for longer than one hour.

State Employer Identification Number (SEIN)

The SEIN [EmployersStateIdNumber] consists of all characters from box 15 of the taxpayer's Form W-2. This entry can be up to 16 positions long. We will accept any character in this element, including number, alpha characters, spaces, dashes, and other punctuation marks or symbols. Enter the information exactly as it appears in box 15. If box 15 is blank, leave the e-file element blank. The 2-position (alpha only) element [StateAbbreviationCd] preceding the SEIN must contain the two-letter state abbreviation.

Test Returns

Be sure not to send test returns or stand-alone payments to the **production** e-file System.

1.9 Identifying What's Changed- Use of Version Name, Maturity Level and Differences Documents

We utilize several tools to aid in identifying changes to our Schemas, Business Rules, and related information.

Version Name

- Each XML Schema and Business Rule document has a version number.
- The version number will change either by a whole number, to indicate a major change (change in tax year, etc.) or by a decimal number (i.e., x.5 to x.6) to indicate a minor or mid-year change.
- XML Schemas and the Business Rule documents being used in conjunction with the Schemas in production will have the same version number. This ensures that a set of rules enforce the appropriate Schema version. Therefore, if the Schema version changes, the Business Rule version will also change to correspond to it, even if the Business Rules themselves did not change.
- The “returnVersion” attribute of the “CA-Return” or “CA-PaymentRequest” element identifies the version of the state Schema being applied for XML validation.
- Concurrently, the relative path to the IRS Schema version that is used by us to validate the included IRS return’s Schema is referenced in our Schema as well.
- Like the IRS, we will accept a return or stand-alone payment composed with any published CA Schema version, as long as it validates against the active validating Schema at the time we process it.

Maturity Level

- Each Schema release contains a textual description of the maturity level of the particular Schema, such as: *2017 1st Working Draft* or *2017 Final Draft*.

Differences (Diffs) Documents and Diffs Summary

- Accompanying each Schema package is a Diffs document that highlights changes from a previous release.

Obtaining Change Information Online

Information related to our e-file Schema and Business Rule releases can be found on our website at <https://www.ftb.ca.gov/professionals/pitxmlefile/specs.shtml>.

California e-file Schemas and Business Rules are delivered only through our Secure Web Internet File Transfer (SWIFT) Service. To request an e-file schema SWIFT account contact the e-file coordinator at e-file.coordinator@ftb.ca.gov.

Section 2 Individual and Fiduciary e-file Return and Stand-Alone Payment Program Information

2.1 General Information

e-filing ensures more accurate returns and stand-alone payment requests because e-file software and our e-file process verify certain aspects of the return or stand-alone payment before we accept it for processing. Because of this verification process, e-file returns and stand-alone payments have the lowest error rate of all returns and payments filed. In addition, taxpayers and tax practitioners know that we received their return or stand-alone payment because we send an acknowledgment for each e-file submission received.

Taxpayers must sign their returns or stand-alone payment request before transmitting to FTB. Taxpayers may sign using the electronic signature options described in Section 3 or using the *California e-file Return Authorization for Individuals* (form FTB 8453), *California Online e-file Return Authorization for Individuals* (form FTB 8453-OL), *California e-file Return Authorization for Fiduciaries* (form FTB 8453-FID), *California Payment for Automatic Extension and Estimate Payment Authorization for Individuals* (form FTB 8453 (PMT)), *California Payment for Automatic Extension and Estimate Payment Authorization for Fiduciaries* (form FTB 8453-FID (PMT)), or *California Electronic Funds Withdrawal Payment Signature Authorization for Individuals and Fiduciaries* (form FTB 8879 (PMT)). Your software must produce the appropriate forms, or jurats before transmission.

For taxable year 2017, you may electronically transmit the forms and schedules listed in Section 1.5, via the Internet, using our Secure Web Internet File Transfer (SWIFT) system. With SWIFT, the e-file return or stand-alone payment transmissions and acknowledgements use a ZIP-archive file structure (files are compressed). For more information about SWIFT, refer to Section 5.

Once we receive a transmission, our e-file program performs validation of the transmission (batch) and submission (return or stand-alone payment) information for completeness and accuracy through Transmission and Submission Manifest validation, Business Rule validation, and Schema validation. Each submission in a transmission is checked independently for both Schema validation and Business Rule validation.

If the return or stand-alone payment request passes all the validation steps, we will send you an acknowledgement (ACK) showing we accepted the submission. If the submission fails any of the checks, we will send you an ACK showing the reasons (Schema or Business Rule violation) why our e-file program rejected the submission. You must correct the errors and retransmit the failed submission(s) only. The return isn't considered filed, until we accept the return. The stand-alone payment request isn't considered accepted, until we accept the request.

2.2 Differences Between the IRS and FTB Individual/Fiduciary e-file Programs

We follow the e-file Program requirements found in IRS Publication 1345, and in IRS Revenue Procedure 2007-40, 2007-26 I.R.B. 1488 (or the latest update) and Publication 3112, to the extent that they apply to FTB's e-file return and stand-alone payment programs.

Some of the major differences between our programs are as follows:

- Transmit all state tax returns and attachments, and stand-alone payments directly to FTB in Sacramento, California.
- Unlike the IRS, we allow ERO's and taxpayers to use a pen on paper signature method (Form FTB 8453 series) in addition to electronic signature methods.
- EROs and taxpayers must retain forms FTB 8453, 8453-OL, 8453-FID, 8879, 8879-FID, 8453 (PMT), 8453-FID (PMT), or 8879 (PMT). Do not mail these to FTB.
- Taxpayers must retain forms W-2, W-2G, 1099-R, 592-B, and 593, along with a complete copy of the return. We do not have an "offset" indicator.
- We do not accept substitute Forms W-2.
- e-filing is mandatory for certain preparers of individual income tax returns.

2.3 Definition of e-file Participants

A participant in California's e-file Program is an "Authorized FTB e-file Provider." An Authorized FTB e-file Provider is defined as a:

Electronic Return Originator (ERO): An ERO originates the electronic submission after the taxpayer authorizes the electronic filing of the return or stand-alone payment request. To be an ERO, you must be an accepted participant in the IRS's e-file Program.

Online Filing Provider: An Online Filing Provider allows taxpayers to self-prepare returns or stand-alone payment requests by entering data directly into commercially available software downloaded from an Internet site and prepared off-line, or through an online Internet site, or loaded from physical media onto a desktop computer or mobile device.

Software Developers: An Authorized FTB e-file Provider that develops software for the purpose of (a) formatting the electronic portions of tax returns and stand-alone payments according to FTB Pub. 1346X, *California Individual and Fiduciary e-file Return and Stand-Alone Payment Guide for Software Developers and Transmitters* and/or (b) transmitting the electronic portion of tax returns and stand-alone payment requests directly to the FTB.

Transmitters: An Authorized FTB e-file Provider that transmits the electronic portion of a tax return or stand-alone payment directly to FTB.

An Authorized FTB e-file Provider may serve its customers in more than one of these roles. For example, an ERO can, at the same time, be a Transmitter, or a Software Developer depending on the function(s) performed.

An Authorized FTB e-file Provider may use any tax return information provided by a taxpayer, whether in and for the current year or for prior years, for the purpose of identifying a suspicious

or potentially fraudulent return from or related to that taxpayer. For these purposes, tax return information means any and all documents or materials provided by the taxpayer or required by the taxing authority that the Authorized FTB e-file Provider uses in the course of the return preparation and submission.

An Authorized FTB e-file Provider shall produce analytic compilations of federal and state tax return and submission information that directly relate to the internal management or support of the Authorized FTB e-file Provider's business, which shall include aggregated data compilations to identify potentially fraudulent behaviors or patterns. The analytic compilation shall employ any tax return information provided by the taxpayer.

An Authorized FTB e-file Provider shall disclose the compilations of tax information to the FTB through IRS secure data transmission on at least a weekly basis and identify by use of federal and state submission IDs any return the preparer believes is potentially fraudulent.

In addition, if an Authorized FTB e-file Provider has a bona fide belief that a particular individual's activity, discovered by data mining a statistical compilation, violated criminal law, the Authorized FTB e-file Provider shall disclose the individual's tax return information to FTB.

2.4 Installment Agreement Request

Individual and Fiduciary taxpayers can apply for an installment agreement and check the status of their request online. You may want to program your software to link to our Electronic Installment Agreement Website (<https://www.ftb.ca.gov/online/eia/index.asp>).

Also, please remind taxpayers to pay as much as they can by the due date. Payments made after the original return due date will result in penalties and interest added to the tax due.

2.5 Memorandum of Agreement (MOA) Program

The purpose of the MOA Program is to establish written agreements between the FTB and those commercial authorized e-file providers who request a presence on the FTB Website. Based on eligibility and approval, the FTB will provide hyperlinks to the Websites of certain commercial authorized e-file providers from the FTB Website. The FTB Website will also include commercial authorized e-file provider information as a public service to taxpayers and tax professionals.

If you are interested in participating in the FTB's MOA Program, please contact our MOA Program Coordinator at **916.845.6923**.

2.6 Privacy and Confidentiality

You must abide by the provisions of Sections 17530.5, 22251 and 22253 of the Business and Professions Code, Section 1799a of the Civil Code, and Section 18621.7 of the Revenue and Taxation Code. This requires the FTB to approve only those electronic filing tax preparation forms and software that are compliant with the privacy and confidentiality provisions described in these Codes.

Section 3 Signing the California Individual and Fiduciary e-file Return or Stand-Alone Payment Request

Note: For the purposes of this Section, the use of “taxpayer(s)” in the descriptions as well as in the jurat and disclosure text selections refer to both individuals and fiduciaries, unless otherwise noted. In addition, “stand-alone payment request” refers to electronic funds withdrawal payment requests of estimated tax and extension payments through tax preparation software without a tax return attached for both individuals and fiduciaries.

3.1 General Information

FTB offers pen-on-paper signature and e-Signature options, depending on the program, throughout the duration of the e-file season.

Individual e-file allows both signature methods for all California individual e-file return types (Forms 540, 540 2EZ, and 540NR Long and Short) and stand-alone payment requests.

Fiduciary e-file allows both signature methods for all California fiduciary e-file return types (Form 541) and stand-alone payment requests.

Like the IRS, ERO's may sign FTB Form 8453 series, Form 8455 series, Form 8879 series or Form 8454 by rubber stamp, mechanical device (such as signature pen) or computer software program as described in IRS Notice 2007-79.

Taxpayers have the option of using electronic signatures for Form 8453 series, Form 8879 series, and Form 8454 if the software provides the electronic signature capability. If taxpayers use an electronic signature, the software and the ERO must meet certain requirements for verifying the taxpayer's identity.

Electronic signatures may be created by many different technologies. Examples of currently acceptable electronic signature methods include:

- A handwritten signature input onto an electronic signature pad;
- A handwritten signature, mark or command input on a display screen by means of a stylus device;
- A digitized image of a handwritten signature that is attached to an electronic record;
- A typed name (e.g., typed at the end of an electronic record or typed into a signature block on a website form by a signer);
- A digital signature

Reminder: The taxpayer must be allowed to review their completed tax return or stand-alone payment request before using any of the signature options. Also, the return or stand-alone payment request must be signed before you transmit it to FTB.

Do *not* mail paper forms FTB 8453, FTB 8453-OL FTB 8453-FID, FTB 8453 (PMT), FTB 8453-FID (PMT) FTB 8879, FTB 8879-FID, or FTB 8879 (PMT) to FTB. They are retained in the taxpayer/preparer records for the statute of limitations period. The return signature forms may be scanned and attached to the e-file return as a binary attachment (PDF).

3.2 Electronic Signature Methods

a. Self-Select PIN method

The Self-Select PIN method is an option for individual taxpayers who enter their own electronic signature on the e-file return or stand-alone payment request. This option is available for both self-prepared (online) and professionally prepared individual returns and payments. This option is not available for fiduciary returns. To sign using this method, the taxpayer(s) must:

- Review the appropriate jurat/disclosure statements for their filing situation;
- Enter a PIN consisting of any five numbers (except all zeros); and
- Enter a shared secret known to the taxpayer and FTB.

When taxpayers are married filing jointly, each taxpayer must complete these steps.

For California returns and stand-alone payments, the shared secret is the California AGI from the taxpayer's 2016 original California individual income tax return:

- Form 540 – Line 17
- Form 540 2EZ – Line 16
- Form 540NR – Line 32 (both long and short forms)

If the California AGI is a negative amount, the software must allow the taxpayer to enter the amount as a negative value. The value must be within \$1 of our records, or the return or stand-alone payment request will be rejected.

If taxpayers filed a joint return in the previous year and file separately or authorize a separate stand-alone payment request for the current year, both will enter the same California AGI from the previous year's return. Do not divide the AGI between the taxpayers.

If taxpayers filed separate returns in the previous year and file jointly or authorize a joint stand-alone payment request for the current year, they will each enter the California AGI from their respective returns. Do not combine the AGI from the two returns.

If the return or stand-alone payment request is professionally prepared, the ERO must provide the taxpayer(s) access to the ERO's computer to complete the above process. In addition, the ERO must sign the return or stand alone payment electronically using the ERO PIN (below).

Also, please also refer to our Business Rules related to e-Signature. For more information about our business rules, please see Section 6.7.2.

b. Practitioner PIN method

The Practitioner PIN method is an option for individual and fiduciary taxpayers who use an ERO to e-file their return or stand-alone payment request. This option is only available for professionally prepared returns or stand-alone payment requests.

To sign using this method, the taxpayer(s) must:

- Review the appropriate jurat/disclosure statements for their filing situation;
- Select a PIN consisting of any five numbers (except all zeros); and
- Review and sign the completed form FTB 8879, FTB 8879-FID or FTB 8879 (PMT).

For individual returns or stand-alone payment requests, when taxpayers are married filing jointly, each taxpayer must complete these steps.

The ERO enters the taxpayer(s) PIN(s) as instructed on form FTB 8879, FTB 8879-FID or FTB 8879 (PMT) and must sign the return or stand-alone payment request using the ERO PIN. The ERO retains form FTB 8879, FTB 8879-FID or FTB 8879 (PMT) for the statute of limitations period.

Note: The shared secret is not required when using this method.

c. The ERO PIN

EROs must use the ERO PIN when their client uses the Self-Select PIN (individuals only), or Practitioner PIN method to electronically sign their e-file return or stand-alone payment request.

The ERO PIN is made up of two components:

- The ERO's six-digit electronic filer identification number (EFIN).
- Any five numbers (except all zeros).

Differences between the IRS & FTB Individual e-Signature programs

We follow the IRS electronic signature specifications to the extent that they apply to our e-file Program. Key differences include:

- Shared secret – We require the original California AGI, rather than the federal AGI.
- Prior-year nonresidents – Taxpayers who filed a Form 540NR for taxable year 2016 may use any of the electronic signature methods.

- Prior-year non-filers – Taxpayers who did not file (or did not need to file) a 2016 California income tax return cannot sign using the Self-Select PIN method. These taxpayers must use the Practitioner PIN method or sign one of the following forms:
 - FTB 8453, California e-file Return Authorization for Individuals
 - FTB 8453-OL, Online e-file Return Authorization for Individuals
 - FTB 8453 (PMT), California Payment for Automatic Extension and Estimate Payment Authorization for Individuals
- Extension of time to file – We offer an automatic six-month extension of time to file California income tax returns. No form or signature is required.
- Returns filed after cut-off – Taxpayers who file a 2016 California tax return after November 15, 2017 will not be able to sign their 2017 tax return or stand-alone payment request using the Self-Select PIN method.

Bulk e-file Authorization

Beginning January 2nd, 2018, one California e-file Authorization forms, 8453-FID and 8879-FID, can be associated with multiple related tax returns. If a fiduciary is authorized to sign more than one return, a listing may be attached to one of the authorization forms listed above. The listing should include information requested in the form instructions. The signer must initial on the schedule next to each entity validating the entity's inclusion in the bulk e-file return authorization.

3.3 Taxpayer Eligibility Requirements

Practitioner PIN: Individuals and fiduciaries are eligible to sign electronically using the Practitioner PIN method, provided the ERO follows the fraud prevention procedures described in FTB Pub. 1345.

Self-Select PIN Method: Only individual taxpayers who filed a Tax Year 2016 California individual income tax return (Form 540, 540 2EZ, or 540NR) on or before November 15, 2017 are eligible to use the Self-Select PIN method for their Tax Year 2017 return or stand-alone payment request.

- If an individual taxpayer did not file a 2016 California return, or was not required to file a 2016 California return, they may still e-file their return or authorize an stand-alone payment request by using the Practitioner PIN or signing one of the following forms:
 - FTB 8453, California e-file Return Authorization for Individuals
 - FTB 8453-OL, Online e-file Return Authorization for Individuals
 - FTB 8453 (PMT), California Payment for Automatic Extension and Estimate Payment Authorization for Individuals

3.4 California e-file and Stand-Alone Payment Request Signature Authorization

Form FTB 8879, *California e-file Signature Authorization for Individuals*, form FTB 8879-FID, *California e-file Authorization for Fiduciaries* and FTB 8879 (PMT), *California Electronic Funds Withdrawal Payment Signature Authorization for Individuals and Fiduciaries* are used to authorize an ERO to enter their client's PIN on their behalf. These forms can also be used when the shared secret is not known or is unavailable. The ERO will provide the authorization form to their client, along with a copy of the completed tax return or stand-alone payment request.

Once the client reviews the return or stand-alone payment request, they will select their PIN, record it on the form and sign and date the form.

The ERO must receive the signed form before transmitting the return or stand-alone payment request. The ERO must also retain the form for four years from the due date of the return, four years from the return or stand-alone payment request file date, whichever is later. EROs and their clients may exchange and retain these documents in either paper format or electronic format (e.g., fax, email, and web) and they may be scanned and submitted as binary attachments (PDFs) with the e-filed return.

3.5 Jurat/Disclosure Guidelines

Software developers offering any of the electronic signature methods must provide the appropriate jurat/disclosure text based on the taxpayer's filing situation and the type of return (individual or fiduciary) being filed or stand-alone payment request being authorized. The corresponding jurat/disclosure code must be entered in the return or stand-alone payment schema. Only the approved language in this publication may be used. Taxpayers and EROs must be able to review the jurat/disclosure text before entering their signature(s) and related authentication information.

Software products intended for use by tax professionals must also provide functionality to produce an equivalent of the jurat/disclosure statement screen for taxpayers to review if they are using the Practitioner PIN method. As with the IRS guidelines, we will provide the jurat/disclosure text selections, as well as the jurat/disclosure code guidelines. The language for decedent and EFW returns is listed in the text selection portion, but not in the jurat/disclosure code guidelines.

Jurat Disclosure Code Guidelines

Code Entry	Scenario	Required Text Selections	Comments
Online-Self-Select PIN (Individual returns and Individual Stand-Alone EFW payment only)	Return without EFW	P1, C1, T1	Prepared by: Taxpayer(s) Transmitted by: Transmitter Signatures: Taxpayer(s)—Self-Select PIN Shared Secret: Required
	Decedent return	P1, C1, T8, T1	
	Return with EFW	P1, C1, D1, T1	
	Stand-Alone EFW	P2, C2, D2, T2	
Regular Online Filing (Individual returns and Individual stand-alone EFW payment only)	Individual returns	CA	Prepared by: Taxpayer(s) Transmitted by: Transmitter or DFP Signatures: Taxpayer(s)—FTB 8453-OL or 8453 (PMT) Shared Secret: Not required
	Stand-Alone EFW	CB	
Self Select PIN By ERO (Individual returns and Individual stand-alone EFW payments only)	Return without EFW	E1, P1, C1, T1	Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s)—Self-Select PIN ERO—ERO PIN Shared Secret: Required
	Decedent return	E1, P1, C1, T8, T1	
	Return with EFW	E1, P1, C1, D1, T1	
	Stand-Alone EFW	E2, P2, C2, D2, T2	
Practitioner PIN Program	Return without EFW	E1, P1, C1, T6	Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s)—Practitioner PIN ERO—ERO PIN Shared Secret: Not required <i>Note: Form FTB 8879, 8879-FID, or 8879 (PMT) required.</i>
	Decedent return	E1, P1, C1, T8, T6	
	Return with EFW	E1, P1, C1, D1, T6	
	Stand-Alone EFW	E2, P2, C2, D2, T7	
Blank	Paper Signature		Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s), Preparer & ERO — FTB 8453, 8453-OL, FTB 8453-FID, 8453 (PMT) or 8453-FID (PMT) Shared Secret: Not required
	All instances except Online	None	

3.6 Jurat Language Text Selections

These selections are the only approved language for California returns and stand-alone payments. The software must provide the appropriate jurat text for the taxpayer's review before entering the electronic signature(s). Use the table in Section 3.5 to determine the appropriate selections based on the taxpayer's filing situation.

- **Perjury Statement Selections**

Selection P1: Use this selection for Self-Select PIN (applies to individual returns and individual stand-alone payments only) and Practitioner PIN methods.

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2017 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

- **Perjury Statement Selections**

Selection P2: Use this selection for individual stand-alone payment requests without a tax return attached using Self-Select PIN and Practitioner PIN methods.

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2017 EFW payment request and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Selections P3: Not used.

- **Consent to Disclose Selections**

Selection C1: Use this selection for Self-Select PIN (applies to individual returns and individual stand-alone payments only) and Practitioner PIN methods.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent. In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the FTB all information pertaining to my use of the system and software and to the transmission of my tax return electronically.

Selection C2: Use this selection for stand-alone payment requests (without a tax return) attached using the Self-Select PIN (individuals only) and Practitioner PIN methods.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my EFW payment request to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my EFW payment was accepted, and, if rejected, the reason(s) for the rejection. In addition, by using a computer system and software to prepare and transmit my EFW payment request electronically, I consent to the disclosure to the FTB all information pertaining to my use of the system and software and to the transmission of my EFW payment request electronically.

Selection CA: Use this selection for individual online returns with FTB 8453-OL.

Before you can transmit your return to the [insert company name] (and then the FTB), you must read and authenticate the Franchise Tax Board (FTB) "Consent to Disclosure" on the screen. This is a legal statement authorizing [insert company name] to process your return electronically.

Consent to Disclosure

I consent to my Intermediate Service Provider and/or my Transmitter sending my return to the FTB. I also consent to the FTB sending my Intermediate Service Provider and/or my Transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, and, if rejected the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose to my Intermediate Service Provider and/or Transmitter the reason(s) for the delay, or when the refund was sent.

In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to the FTB all information pertaining to my use of the system and software and to the transmission of my tax return electronically.

Selection CB: Use this selection for individual online stand-alone payment requests without a tax return attached with FTB 8453 (PMT).

Before you can transmit your EFW payment request to the [insert company name] (and then the FTB), you must read and authenticate the Franchise Tax Board (FTB) "Consent to Disclosure" on the screen. This is a legal statement authorizing [insert company name] to process your EFW payment request electronically.

Consent to Disclosure

I consent to my Intermediate Service Provider and/or my Transmitter sending my EFW payment request to the FTB. I also consent to the FTB sending my Intermediate Service Provider and/or my Transmitter an acknowledgment of receipt of transmission and an indication of whether or not my EFW payment request is accepted, and, if rejected the reason(s) for the rejection.

In addition, by using a computer system and software to prepare and transmit my EFW payment request electronically, I consent to the disclosure to the FTB all information pertaining to my use of the system and software and to the transmission of my EFW payment request electronically.

- **ERO Declaration**

Selection E1: Use this selection and ERO PIN entry for returns using the Self-Select PIN and Practitioner PIN methods when an ERO transmits the return.

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer'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.

I have provided the taxpayer(s) 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, *2017 Handbook for Authorized e-file Providers*.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN _____

(enter EFIN plus 5 Self-Selected numerics)

Selection E2: Use this selection and ERO PIN entry for stand-alone payment requests without a tax return attached using the Self-Select PIN and Practitioner PIN methods when an ERO transmits the stand-alone payment request.

ERO Declaration

I declare that the information contained in this electronic EFW payment request is the information furnished to me by the taxpayer. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of the EFW payment request information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2017 Handbook for Authorized e-file Providers*.

ERO Signature

I am signing this EFW payment request by entering my PIN below.

ERO's PIN _____

(enter EFIN plus 5 Self-Selected numerics)

- **Electronic Funds Withdrawal Consent Selections**

Selection D1: Use this selection for returns using the Self-Select PIN and Practitioner PIN methods and when the taxpayer has selected Electronic Funds Withdrawal for the return payment and/or estimated tax payments.

Electronic Funds Withdrawal Consent

I authorize the Franchise Tax Board and its designated Financial Agent to withdraw the return payment and/or estimated tax payments as designated on my California e-file Payment Record (form FTB 8455 or 8455-FID). 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.

To cancel an electronic funds withdrawal, I must call the FTB at 916.845.0353 at least two working days before the date of the withdrawal.

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.

Selection D2: Use this selection for stand-alone payment requests without a tax return attached using the Self-Select PIN and Practitioner PIN methods.

Electronic Funds Withdrawal Consent

I authorize the Franchise Tax Board and its designated Financial Agent to withdraw the extension payment and/or estimated tax payments as designated in the EFW payment request. If I have filed a joint EFW payment request, this is an irrevocable appointment of the other Spouse/RDP as an agent to authorize an electronic funds withdrawal.

To cancel an electronic funds withdrawal, I must call the FTB at 916.845.0353 at least two working days before the date of the withdrawal.

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.

Selections D3: Not used

- **Taxpayer Signature Selections**

Selection T1: Use this selection for returns using the Self-Select PIN method (**Individuals only**).

I am signing this Tax Return, and Electronic Funds Withdrawal Consent if applicable, by entering my Self-Select PIN below.	

Taxpayer's PIN: _____	Date: _____
Taxpayer's Prior Year California Adjusted Gross Income: _____	
Spouse's/RDP's PIN: _____	
Spouse's/RDP's Prior Year California Adjusted Gross Income: _____	

Selection T2: Use this selection for stand-alone payment requests without a tax return attached using the Self-Select PIN method (**Individuals only**).

I am signing this EFW payment request by entering my Self-Select PIN below.	

Taxpayer's PIN: _____	Date: _____
Taxpayer's Prior Year California Adjusted Gross Income: _____	
Spouse's/RDP's PIN: _____	
Spouse's/RDP's Prior Year California Adjusted Gross Income: _____	

Selections T3, T4 & T5: Not used.

Selection T6: Use this selection for returns using the Practitioner PIN method (FTB 8879 or FTB 8879-FID required).

The taxpayer(s) and I have signed the applicable form FTB 8879, or FTB 8879-FID. By entering the PIN(s) below, this Tax Return, and Electronic Funds Withdrawal Consent if applicable, is considered signed.

Taxpayer's PIN: _____ Date: _____

Spouse's/RDP's PIN: _____

Selection T7: Use this selection for stand-alone payment requests without a tax return attached using the Practitioner PIN method (FTB 8879 (PMT) required).

The taxpayer(s) and I have signed form FTB 8879 (PMT). By entering the PIN(s) below, this EFW payment request, is considered signed.

Taxpayer's PIN: _____ Date: _____

Spouse's/RDP's PIN: _____

Selection T8: Use this selection for Self-Select PIN and Practitioner PIN methods and filing a Decedent **Refund** Return. If both taxpayers are shown as decedents, display this selection twice.

Decedent Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I am the legal representative of the deceased taxpayer's estate or am entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. I further declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and complete. I will retain a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate with my copy of this return.

Name of person claiming refund (35 character limit)

Date: _____

Selection T9: Not used.

3.7 e-file Jurat/Disclosure Text

**Jurat/Disclosure Returns – Tax Year 2017
Online Using Self-Select PIN Method (Individuals only)**

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2017 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

If required, insert statements T8 and/or D1 here.

I am signing this Tax Return, and Electronic Funds Withdrawal Consent if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _____ Date: _____

Taxpayer's Prior Year California
Adjusted Gross Income: _____

Spouse's/RDP's PIN: _____

Spouse's/RDP's Prior Year California
Adjusted Gross Income: _____

**Jurat/Disclosure Stand-Alone Payment Request – Tax Year 2017
Online Using Self-Select PIN Method (Individuals only)**

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2017 EFW payment request and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my EFW payment request to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my EFW payment was accepted, and, if rejected, the reason(s) for the rejection. In addition, by using a computer system and software to prepare and transmit my EFW payment request electronically, I consent to the disclosure to the FTB all information pertaining to my use of the system and software and to the transmission of my EFW payment request electronically.

Electronic Funds Withdrawal Consent

I authorize the Franchise Tax Board and its designated Financial Agent to withdraw the extension payment and/or estimated tax payments as designated in the EFW payment request. If I have filed a joint EFW payment request, this is an irrevocable appointment of the other Spouse/RDP as an agent to authorize an electronic funds withdrawal.

To cancel an electronic funds withdrawal, I must call the FTB at 916.845.0353 at least two working days before the date of the withdrawal.

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 am signing this stand-alone EFW payment request by entering my Self-Select PIN below.

Taxpayer's PIN: _____ Date: _____

Taxpayer's Prior Year California
Adjusted Gross Income: _____

Spouse's/RDP's PIN: _____

Spouse's/RDP's Prior Year California
Adjusted Gross Income: _____

Jurat/Disclosure Returns – Tax Year 2017

Online Using Form FTB 8453-OL (Individuals only)

Before you can transmit your return to the **[insert company name]** (and then the FTB), you must read and authenticate the Franchise Tax Board (FTB) "Consent to Disclosure" on the screen. This is a legal statement authorizing **[insert company name]** to process your return electronically.

Consent to Disclosure

I consent to my Intermediate Service Provider and/or my Transmitter sending my return to the FTB. I also consent to the FTB sending my Intermediate Service Provider and/or my Transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, and, if rejected the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose to my Intermediate Service Provider and/or Transmitter the reason(s) for the delay, or when the refund was sent.

By using this system to prepare and submit my tax return, I consent to the disclosure to the FTB of all information pertaining to my use of this system, including the Internet Provider address.

Jurat/Disclosure Stand-Alone EFW Payment Request – Tax Year 2017

Online Using Form FTB 8453-OL (Individuals only)

Before you can transmit your EFW payment request to the [insert company name] (and then the FTB), you must read and authenticate the Franchise Tax Board (FTB) "Consent to Disclosure" on the screen. This is a legal statement authorizing [insert company name] to process your EFW payment request electronically.

Consent to Disclosure

I consent to my Intermediate Service Provider and/or my Transmitter sending my EFW payment request to the FTB. I also consent to the FTB sending my Intermediate Service Provider and/or my Transmitter an acknowledgment of receipt of transmission and an indication of whether or not my EFW payment request is accepted, and, if rejected the reason(s) for the rejection.

In addition, by using a computer system and software to prepare and transmit my EFW payment request electronically, I consent to the disclosure to the FTB all information pertaining to my use of the system and software and to the transmission of my EFW payment request electronically.

**Jurat/Disclosure Returns – Tax Year 2017
Self-Select PIN Method & ERO PIN (Individuals only)**

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer'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.

I have provided the taxpayer(s) 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, *2017 Handbook for Authorized e-file Providers*.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN _____
(enter EFIN plus 5 Self-Selected numerics)

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2017 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

If required, insert statements T8 and/or D1 here.

I am signing this Tax Return, and Electronic Funds Withdrawal Consent if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _____ Date: _____

Taxpayer's Prior Year California
Adjusted Gross Income: _____

Spouse's/RDP's PIN: _____

Spouse's/RDP's Prior Year California
Adjusted Gross Income: _____

**Jurat/Disclosure Stand-Alone EFW Payment Request – Tax Year 2017
Self-Select PIN Method & ERO PIN (Individuals only)**

ERO Declaration

I declare that the information contained in this electronic EFW payment request is the information furnished to me by the taxpayer. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of the EFW payment request information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2017 Handbook for Authorized e-file Providers*.

ERO Signature

I am signing this EFW payment request by entering my PIN below.

ERO's PIN _____
(enter EFIN plus 5 Self-Selected numerics)

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2017 EFW payment request and that, to the best of my knowledge and belief, the information is true, correct, and complete.

.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my EFW payment request to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my EFW payment was accepted, and, if rejected, the reason(s) for the rejection. In addition, by using a computer system and software to prepare and transmit my EFW payment request electronically, I consent to the disclosure to the FTB all information pertaining to my use of the system and software and to the transmission of my EFW payment request electronically.

Electronic Funds Withdrawal Consent

I authorize the Franchise Tax Board and its designated Financial Agent to withdraw the extension payment and/or estimated tax payments as designated in the EFW payment request. If I have filed a joint EFW payment request, this is an irrevocable appointment of the other Spouse/RDP as an agent to authorize an electronic funds withdrawal.

To cancel an electronic funds withdrawal, I must call the FTB at 916.845.0353 at least two working days before the date of the withdrawal.

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 am signing this EFW payment request by entering my Self-Select PIN below.

Taxpayer's PIN: _____ Date: _____

Taxpayer's Prior Year California
Adjusted Gross Income: _____

Spouse's/RDP's PIN: _____

Spouse's/RDP's Prior Year California
Adjusted Gross Income: _____

Jurat/Disclosure Returns – Tax Year 2017
Practitioner PIN Method & ERO PIN (Individuals and Fiduciaries)

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was prepared by a paid preparer, I declare that the paid preparer manually signed the return and that I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer'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.

I have provided the taxpayer(s) 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, *2017 Handbook for Authorized e-file Providers*. ---

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN _____
(enter EFIN plus 5 Self-Selected numerics)

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2017 California income tax return, including any accompanying statements and schedules, and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my return to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my return was accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the FTB to disclose the reason(s) for the delay or when the refund was sent.

If required, insert statements T8 and/or D1 here.

The taxpayer(s) and I have signed form FTB 8879 or 8879-FID. By entering the PIN(s) below, this Tax Return, and Electronic Funds Withdrawal Consent if applicable, is considered signed.

Taxpayer's PIN: _____ Date: _____

Spouse's/RDP's PIN: _____

**Jurat/Disclosure Stand-Alone EFW Payment Request – Tax Year 2017
Practitioner PIN Method & ERO PIN (Individuals and Fiduciaries)**

ERO Declaration

I declare that the information contained in this electronic EFW payment request is the information furnished to me by the taxpayer. I make this declaration based on all information of which I have knowledge.

I have provided the taxpayer(s) with a copy of the EFW payment request information that I will file with the FTB and I have followed all other requirements described in FTB Pub. 1345, *2017 Handbook for Authorized e-file Providers*.

ERO Signature

I am signing this EFW payment request by entering my PIN below.

ERO's PIN _____
(enter EFIN plus 5 Self-Selected numerics)

Perjury Statement

Under penalties of perjury, I declare that I have examined this 2017 EFW payment request and that, to the best of my knowledge and belief, the information is true, correct, and complete.

Consent to Disclosure

I consent to allow my Electronic Return Originator, Transmitter, or Intermediate Service Provider to send my EFW payment request to the Franchise Tax Board (FTB). Additionally, I consent to allow the FTB to reply with an acknowledgment of receipt indicating whether or not my EFW payment was accepted, and, if rejected, the reason(s) for the rejection. In addition, by using a computer system and software to prepare and transmit my EFW payment request electronically, I consent to the disclosure to the FTB all information pertaining to my use of the system and software and to the transmission of my EFW payment request electronically.

Electronic Funds Withdrawal Consent

I authorize the Franchise Tax Board and its designated Financial Agent to withdraw the extension payment and/or estimated tax payments as designated in the EFW payment request. If I have filed a joint EFW payment request, this is an irrevocable appointment of the other Spouse/RDP as an agent to authorize an electronic funds withdrawal.

To cancel an electronic funds withdrawal, I must call the FTB at 916.845.0353 at least two working days before the date of the withdrawal.

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.

The taxpayer(s) and I have signed form FTB 8879 (PMT). By entering the PIN(s) below, this EFW payment request is considered signed.

Taxpayer's PIN: _____ Date: _____

Spouse's/RDP's PIN: _____

Section 4 Overview for CA e-file program

FTB uses XML (Extensible Markup Language) Schemas (i.e., “.xsd” files) that specify the overall data structure of all forms, schedules, and other attachments pertaining to CA e-file tax returns and stand-alone payments. This section explains pertinent terms and FTB’s use of XML in our e-file Program.

4.1 XML Structure

In general, the CA e-file XML tax return and stand-alone payment structure is modeled after the IRS MeF XML e-file structure with the use of XML documents based on paper tax forms. A complete XML tax return or stand-alone payment is defined by a Return or Payment Request schema. The Return schema contains a ReturnHeader and ReturnData. The Payment Request schema contains a PaymentRequest Header and PaymentRequestData. The ReturnHeader and PaymentRequestHeader contain general and special processing information about the return or payment request that is not stored or repeated within each document attached to ReturnData or PaymentRequestData (i.e., software, filer, preparer, etc.). The ReturnData contains all of the documents (i.e., tax forms, referenced attachments, etc.) within a return. All of the documents in ReturnData or PaymentRequestData are listed in a specific and required sequence (Refer to section 4.6 for how the documents are organized for each return family).

4.2 Schemas

FTB has structured tax return and stand-alone payment request data into a series of schemas. A schema is an XML document that specifies the data elements, structure and rules for each form, schedule, document and/or attachment. (Note: There are business rules in addition to the format defined by schemas – see Section 6.7.2 for more information about our business rules). Schemas have also been defined for general support of a particular form, line, or regulation when the tax forms, instructions and regulations do not provide guidance, via a Binary (PDF) or General Dependency attachment.

Within the XML Schema, data elements are the building blocks of an XML document. All elements within the XML schemas have been assigned an element type: *complex or simple*. *For more information on data types and our use of IRS as well as our own CA data types, see Section 4.2.6.*

In the schemas, most data elements for forms, schedules, and supporting data are optional. This optional declaration in the schemas is consistent with the way paper returns are filed. The taxpayer and return preparer have the responsibility to provide information as specified by the FTB forms, instructions, and regulations).

To receive timely responses within our published timeframes, the following file size specifications should be considered:

- The maximum size of any individual file (e.g., XML, PDF) contained within a submission should not exceed 1 GB uncompressed.
- The entire submission should not exceed 1 GB compressed.
- The entire transmission should not exceed 4 GB compressed

Responses for file sizes exceeding the above specifications may take longer to process.

4.2.1 Tag Names

Each element in a tax form, document, or attachment is identified by an XML tag name that contains a beginning and ending tag written in camel case (see example below). XML tag names have been defined using meaningful words and phrases that describe the line, formula, or data being gathered.

For example: On the CA Form 540 tax form, Lines 1, 2, 3, 4 and 5 are the first lines of the form and comprise the Filing Status. Each line on the paper 540 form appears with a bubble graphic followed by the appropriate words that describe the filing status.

In the corresponding XML return schema, the tag name and data would appear as follows:

```
<FilerStatus>Single</FilerStatus>
```

In the XML schema the tag names and annotation describing the element appear as follows:

```
<xsd:element name="FilerStatus" type="CA-FilingStatusType">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Filer Status</Description>
      <LineNumber>lines 1, 2, 3, 4 and 5</LineNumber>
      <ELFRecID>RET 540 PG01</ELFRecID>
      <ELFFieldNbr>0065</ELFFieldNbr>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
```

Note:

Usage of the XML annotation construct to document each element's description and line or part reference appears throughout all CA e-file XML Schemas. Please refer to these annotations to ensure proper usage of the XML as it relates to the tax return forms.

4.2.2 Attributes

Attributes provide additional information or describe a feature of low-level data elements, groups of elements (i.e., parts and sections within tax forms), and document elements. Attribute names begin in lower case, and are completed in camel case. Every document, form, schedule, or supporting attachment document, has been defined with the following attributes in its root element.

- **documentId:** A required attribute that uniquely identifies the document within the context of the whole return or stand-alone payment. Tax return preparer's software is responsible for generating a unique id of idType defined in the IRS' efileTypes.xsd file for each of the return or stand-alone payment documents.
- **documentName:** An optional attribute of string type with a FIXED value. If it is used, it must have a value equal to the name of the form, schedule or a supporting document it represents as given in the Schema.
- **softwareId:** For California purposes, this is your CTP ID issued by our substitute forms program.
- **softwareVersion:** The version of your software that you provide.

4.2.3 Repeating Groups

A repeating group is a data element or a group of data elements that can repeat the number of times specified in the *maxOccurs* attribute. Unlike paper forms, which are limited by a number of rows on the form, repeating groups provide a consistent structure to capture all the required amount of information in one repeating group regardless of the limitations of the paper form.

For example, Form 540 allows for three entries on the paper form for dependents name, relationship and SSN (Line 10). The corresponding sample e-file schema below shows how the schema allows for a group of elements to repeat more than what the physical form limitations allow. Please note: the maximum occurrences for repeating groups in some cases is “Unbounded”. The following depicts an example of a repeating group:

```
<xsd:element name="Individual" type="CA-DependentExemptionIndividualType" maxOccurs="99">
  <xsd:annotation>
    <xsd:documentation>
      <Description>Individual dependent Name, SSN, and Relationship</Description>
      <LineNumber>line 10</LineNumber>
      <ELFRecID/>
      <ELFFieldNbr/>
    </xsd:documentation>
  </xsd:annotation>
</xsd:element>
```

4.2.4 Choice Construct

The choice construct within an XML Schema batches a data element or group of data elements between choice tags and only allows one of the data elements or groups to be provided in an instance. The following depicts a choice between a USAddress or ForeignAddress:

```
<xsd:choice>
  <xsd:element name="USAddress" type="irs:USAddressType"/>
  <xsd:element name="ForeignAddress" type="irs:ForeignAddressType"/>
</xsd:choice>
```

4.2.5 Union Construct

The union construct defines a simple data type as a collection (union) of more than one data type. The following depicts use of the union construct to define the CA-CommonPaymentType.

```
<xsd:simpleType name="CA-CommonPaymentType">
  <xsd:union memberTypes="CA-ReturnPaymentType CA-EstimatePaymentType"/>
</xsd:simpleType>
```

Both of the member types above consist of enumerated values describing the allowable payment types. See illustration below:

```
<xsd:simpleType name="CA-CommonPaymentType">
  <xsd:restriction base="irs:StringType">
    <xsd:enumeration value="Return"/>
  </xsd:restriction>
</xsd:simpleType>
<xsd:simpleType name="CA-EstimatePaymentType">
  <xsd:restriction base="irs:StringType">
    <xsd:enumeration value="1stQtrEstimate"/>
  </xsd:restriction>
</xsd:simpleType>
```



```

    <xsd:enumeration value="2ndQtrEstimate"/>
    <xsd:enumeration value="3rdQtrEstimate"/>
    <xsd:enumeration value="4thQtrEstimate"/>
  </xsd:restriction>
</xsd:simpleType>

```

The resulting allowable values for the union of the CA-ReturnPaymentType and CA-EstimatePaymentType into the CA-CommonPaymentType are: Return, 1stQtrEstimate, 2ndQtrEstimate, 3rdQtrEstimate, and 4thQtrEstimate.

4.2.6 e-file Types

e-file types are defined as global or base data types that can be used in more than one place. Base schema files include a wide variety of types, such as:

- Short simple types which define acceptable data in a single element. A simple type element contains only one data type, and may have documentation attributes (i.e., description and line number).
- **Large complex types** which can be composed of many elements with intricate structures. A complex type element is an element that has one or more attributes or is the parent to one or more child elements

Global or base data type definitions also appear in document or form level schemas. These definitions only apply to elements within the structure of the document defined by that schema.

Generally, FTB has made a commitment to utilize the IRS e-fileTypes whenever possible. However, we have established our own CA e-fileTypes when no comparable federal element, structure, or type exists, and/or when CA law, forms, instructions, etc., differ from federal requirements.

4.2.7 Re-Use of Complex Types

Throughout the CA e-file XML schemas where information requested on various portions of the tax forms are identical, or substantially similar, we often create only one structure to satisfy multiple requirements. This design avoids duplication and results in less physical schema structure. To accommodate this design where the structure addresses more than one tax form, but where the line number references are different, we have included additional guidance in the annotated descriptions and line number documentation.

4.2.8 Identity Constraints

Like the IRS, CA e-file XML schemas employ identity constraints that require a document's **documentId** to be unique across a return. The constraint for each return can be found at the highest or outermost element of each return family named *CA-Return*. The following depicts a sample definition of an identity constraint:

```

<xsd:unique name="documentId">
  <xsd:selector xpath="ftb:CA-ReturnData/ftb:*|ftb:CA-ReturnData/irs:*/>
  <xsd:field xpath="@documentId"/>
</xsd:unique>

```

4.3 Attachments to CA e-file Returns

Taxpayers are instructed to attach supporting information to the tax return. This includes tax forms, statements, elections, notices, schedules or other types of miscellaneous information that FTB identifies in the form instructions, regulations or publications. These “attachments” may be submitted electronically as XML documents or binary files.

4.3.1 XML Attachments

XML attachments may only be attached where specific references are noted within the XML schema. Attachments that are prepared and submitted in this fashion are identified by the `referenceDocumentName` attribute associated to the element or document they apply to. Each of these names refers to supporting schema located in the default California or Federal “irs:” namespace. XML documents referenced from within an XML instance should only be the documents identified within the `referenceDocumentName`.

For attachments not specifically pre-identified, pointed to, or provided for within the schemas, we have provided the CA-GeneralDependency and CA-BinaryAttachment schemas. The CA-General Dependency schema includes elements that provide the:

- `FormLineOrInstructionReference` – the form and/or line number to which the attachment belongs.
- `RegulationReference` – the regulation and/or publication reference.
- `Description` – provide a meaningful title or explanation for the attachment.
- `AttachmentInformation` – additional information regarding the attachment.

4.3.2 Binary Attachments

The CA e-file tax return may also include non-XML documents, known as *binary attachments*, submitted in “.PDF” format. (Note: Currently, the FTB only supports PDF format.) This allows taxpayers to provide information and documentation that is not provided for in a defined XML schema. These attachments are part of the Submission Archive file. This includes information such as the *California e-file Return Authorization, (form FTB 8453 Series)*, and other miscellaneous, schedules, explanations and other information that may be provided in support of the return.

If a binary attachment is included, then an accompanying CA-BinaryAttachment XML document should be attached. The CA-Binary Attachment includes elements that provide the following:

- `FormLineOrInstructionReference` – the form and/or line number to which the attachment belongs.
- `RegulationReference` – the regulation and/or publication reference.
- `Description` – provides a meaningful title or explanation for the attachment.
- `AttachmentLocation` – Information indicating the file path name of the binary attachment (PDF).

4.4 Namespace

FTB's use of namespaces in XML Schemas allows all the vocabulary of type definitions that occur within or under a particular namespace to remain separate and unaffected from definitions in other namespaces. XML vocabularies can co-exist within a schema if they are assigned different monikers or prefixes. We utilize three different Namespaces in CA e-file:

- The California namespace (<http://www.ftb.ca.gov/efile>) that does not utilize a moniker or prefix, and is the default namespace for all schemas that are utilized in the California XML submission.
- The IRS namespace (<http://www.irs.gov/efile>) which has the moniker/prefix "irs:" Note: within the IRS XML submission, this namespace is the default namespace and does not have or utilize a moniker or prefix.
- The W3C namespace (<http://www.w3.org/2001/XMLSchema>), which utilizes the moniker/prefix "xsd:" This namespace contains base definitions that govern and define the use and syntax of XML.

4.5 Import and Include Statement

The Import statement allows use of the schemas from a different namespace within the default namespace. The Include statement allows use of the schemas from the same namespace within the default namespace. In order to use the federal schemas (e.g., base data types and attachment schemas) in their unaltered state within the California XML submission, we use the XML Import statement.

4.6 Return Data Organization

The ReturnData schema files have been organized so that they are easy to locate and appear in the order of their relative importance/significance. First, the documents within appear by the general context to which they apply. Within each contextual area, documents are then ordered in alphabetical and numerical sequence.

- Required Forms
- CA Schedules/Forms
- IRS Forms
- CA Referenced Attachments
- IRS Referenced Attachments
- Non-Referenced and Backward Referencing Attachments

4.7 Schema Validation

One of the most significant benefits of using XML and schemas for e-file tax returns and stand-alone payments is that the XML instance documents (i.e., returns, payment requests) can be validated against the schemas that define the structure and data types, prior to submitting the return for further processing. This provides the advantage of checking for errors as early as possible. FTB recommends each return (both state and attached federal submissions) and stand-alone payment requests be run against a validating parser prior to being submitted to FTB.

Once the transmission file passes initial validation, the e-file system validates the submissions contained in the file. Submission validation consists of two parts: schema validation (state and federal return) and business rule validation (state return and stand-alone payment only).

Validating Schema Versions

Throughout the year, multiple versions of XML schemas and business rules are posted to ftb.ca.gov. Depending on if the schema change is major or minor; we may not require the schema version found in the return data or payment request data to match the schema version used by during validation. In general, there is always one active validating schema version for each return type or stand-alone payment in a tax year.

- **Minor Schema Changes** - When we revise schemas and change the increment for the minor number, we will continue to accept submissions composed using previous schema versions. When the minor number is changed, we allow software developers to decide for themselves whether they need to use the new version or not based on what is included in their tax preparation software and what changes were made to the schemas. For example:

If the change affects a form or field you do not support, then you may elect not to use the newest version. Returns or stand-alone payments may be composed using previous published schema versions but we will only validate against the “active validating schema version.” when the return or payment is processed. For example:

For example, if the current schema version is 2017v1.0 and the schema change is minor, we will assign the new number 2017v1.1. The active validating schema version is 2017v1.1. We will continue to accept returns composed using version 2017v1.0. However, all returns (whether composed with version 2017v1.0 or 2017v1.1) will be validated with the new version, 2017v1.1.

- **Major Schema Change** - When we issue revised schemas and change the increment for the major number, all submissions must be composed using the new version number. If returns or stand-alone payments are composed using previously published schema versions, they will not validate against the active validating schema version when the return or payment is processed.

For example, if the current version is 2017v1.1 and we decide we can no longer accept returns composed using schema version 2017v1.1 (or 2017v1.0), we will assign the new number 2017v2.0. The active validating schema version is 2017v2.0. Returns submitted with 2017v1.1 (or 2017v1.0) will be rejected for using an unsupported schema version.

4.8 Business Rule Validation

Not all requirements for CA e-file returns and stand-alone payments can be satisfied by schema definitions and schema validation. If an XML submission passes schema validation, it is then processed against our business rules. Business rules enforce the business requirements as prescribed by our forms, instructions, laws, and regulations. Returns and stand-alone payments failing business rule validation are rejected and are considered not filed. Please refer to Section 6.7.2 for more information about our business rules and business rule validation.

4.9 Derivation by Restriction and Extension

Derivation by restriction is used to create a derived complex type that is a subset of the base type's content model. It can also be used to remove an element from the derived type, change an element from required to optional, or to change the occurrence range of an element.

Derivation by extension is used to create a derived complex type that is a superset of its base type's content model. It can also be used to add extra elements or attributes to the content models of a base type.

Section 5 Secure Web Internet File Transfer (SWIFT)

SWIFT is our secure, internet-based method for the receipt of e-file transmissions, the return of receipts and acknowledgements and delivery of our e-file schemas and business rules. SWIFT is the standard communication method for individual and fiduciary e-file. This section provides information about the required data structures for transmitting individual and fiduciary e-file transmissions using the Secure Web Internet Transfer (SWIFT) system. General information about SWIFT is available at our website at:

https://www.ftb.ca.gov/professionals/taxnews/swift_faq.shtml

5.1 SWIFT Overview

SWIFT allows batch transfer of submission files quickly and securely via the internet using HTTPS or FTPS. SWIFT utilizes secure mailboxes (“FromFTB” and “ToFTB”) that are accessed by you using your unique SWIFT User ID and Password. With SWIFT the structure and format of the e-file returns, stand-alone payments, and acknowledgements remain the same and conform to the specifications and record layouts contained in this publication

Use of SWIFT requires you to register for a User ID and password. If you have a SWIFT User ID and password for transmitting individual e-file returns and stand-alone payments you can use the same one for transmitting fiduciary e-file returns and stand-alone payments. However, you must obtain a separate user ID and password to transmit business e-file returns and stand-alone payments.

To obtain a SWIFT User ID and password or to get more information about accessing SWIFT for e-file, contact e-Programs Customer Service at 916.845.0353.

To request an e-file schema SWIFT account contact the e-file coordinator at e-file.coordinator@ftb.ca.gov.

The following are some aspects of the SWIFT system:

- Transmitting via SWIFT requires use of a unique SWIFT User ID and password. You **do not** use your ETIN to access SWIFT.

Transmission files sent via SWIFT are compressed (in a ZIP-archive structure) and the ZIP file is uniquely named. Refer to sections 6.2 and 6.3 for more information on data compression and file naming conventions.

- In addition to standard acknowledgements (ACKs), SWIFT also issues receipts to your “From FTB” mailbox, verifying our successful receipt of each transmission.
- SWIFT does not require you to retrieve your receipts or ACKs prior to transmitting new files; however, we encourage you to regularly download your receipts and acknowledgements. Files that have not been downloaded will be purged after 90 days.

5.2 Planned System Maintenance Schedule

We reserve Tuesday mornings from 5:00 a.m. - 7:00 a.m. PST for scheduled system maintenance. We plan to consolidate all non-critical maintenance activity into this window. If you receive a transmission error during this time, please try again after 7:00 a.m., PST. We will notify you via email whenever our system is down, or plans to be down, outside the normal maintenance window for longer than one hour.

5.3 SWIFT Mailbox Maintenance Schedule

Transmitters are reminded to empty their (FromFTB) SWIFT mailbox daily. FTB will automatically purge any files that are downloaded by the Software Developer from your (FromFTB) mailbox once you have logged out of SWIFT.

Additionally, any files that have not been downloaded will be purged after 90 days.

Section 6 e-file Transmission and Response Overview

6.1 Transmission File Overview

This section provides an overview and description of the method prescribed for assembling return or stand-alone payment files for electronic transmission. It also provides details about responses to transmissions, receipts and acknowledgements. Like the Internal Revenue Service, we have defined the component data structures for electronic filing.

Where appropriate, we have incorporated by reference or emulation, structures and mechanisms already defined by the IRS for its individual and fiduciary e-file return and stand-alone payment programs in *MeF*. We often use the same terminology as well. The most prominent similarities between the state and federal programs are the layout of *Submissions* (returns or payments) and the use of XML and Schemas to define data structures.

A notable difference between FTB and the IRS is that we use SWIFT to quickly and securely exchange files over the Internet *via HTTPS or FTPS*, instead of the *web services* method used by the IRS. Since the California Individual and Fiduciary e-file Programs do not use *web services*, our transmission structures do not require, nor will it support MTOM-, SwA-, and/or DIME-formatted messages.

6.2 Data and File Compression

FTB uses a nested, ZIP-archive file structure for transmissions. The *outer* transmission, as well as its *inner* attachments (a.k.a., submissions), are compressed using the DEFLATE (#8) method with the *Normal* (default) algorithm setting. With a simple, internal directory layout, these *inner* zipped attachments are contained within a single, *outer* ZIP transmission file. e-file transmissions, as well as any data compressed and included therein as an attachment, must conform to the ZLIB Compressed Data Format Specification v3.3 (RFC 1950) and the DEFLATE Compressed Data Format Specification v1.3 (RFC 1951). The internal data structure of compressed data must conform to operation-specific definitions as defined within this section.

Also included in the e-file transmission file is a “Transmission Manifest” to preserve the data elements contained within the IRS’s SOAP portion. The “Transmission Manifest” has only one layer of compression (while attachments have two).

The following is an example of a typical transmission scenario:

1. A state return and its attachments, including a copy of the federal return (optional), and a manifest of contents are compressed into a single *Submission* file (a ZIP archive).
2. One or more Submission files/archives and a manifest of contents are compressed into a single *Transmission* file (a ZIP archive) and uploaded to the SWIFT system by a transmitter.
3. FTB responds to each successfully received transmission by creating an *XML – formatted Receipt* response containing a unique, FTB-generated identifier known as the “Transmission Serial Number”. This receipt is made available to the appropriate transmitter for retrieval from within their SWIFT “From FTB” mailbox. A “Receipt” is **not** compressed since it is a single file that doesn’t require a manifest and is already very small in size.

4. After processing a successfully received transmission, FTB creates an *Acknowledgement* (ACK) response that references the specific transmission, all of the Submissions within, and their acceptances, rejections, specific errors, etc. This acknowledgement is made available only to the appropriate transmitter for retrieval from within their SWIFT “FromFTB” mailbox. “ACKs” have only one layer of compression and no manifest.

Generally, FTB creates ACK files every 30 minutes. If you do not receive your ACK files within two days or if you receive acknowledgments for submissions that you did not transmit in the designated transmission, immediately contact the e-Programs Customer Service Unit at 916.845.0353 for assistance.

To receive timely responses within our published timeframes, the following file size specifications should be considered:

- The maximum size of any individual file (e.g., XML, PDF) contained within a submission should not exceed 1 GB uncompressed.
- The entire submission should not exceed 1 GB compressed.
- The entire transmission should not exceed 4 GB compressed

Responses for file sizes exceeding the above specifications may take longer to process.

Once you receive the ACK file, match it to the original file transmitted. Any electronically transmitted submission, which is *not* acknowledged by FTB as “Accepted”, is considered not filed and must be corrected, resubmitted and acknowledged as “Accepted” before it is considered a filed tax return or stand-alone payment request.

If we reject the same submission to you three times, please contact the e-Programs Customer Service Unit.

Refer to Section 6.6 for acknowledgement file specifications.

6.3 e-file Transmission

Initial “inbound” Individual and fiduciary e-file SWIFT Transmission files use the naming convention:

<TransmissionID> + “.zip”

TransmissionID - The transmission ID uniquely identifies a transmission and must be exactly 20 characters long. To ensure the global uniqueness of a transmission ID, the following format is required (see Table 1-1):

Table 1-1: Transmission ID Format

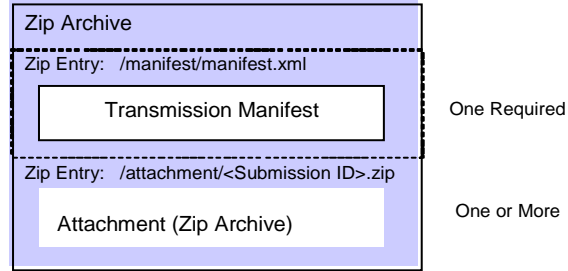
Element	Description
First 5 digits	ETIN
Next 4 digits	Current year
Next 3 digits	Julian date
Next 8 digits	Sequence number that uniquely identifies transmissions sent within a day for that ETIN.

For example, with a *Transmission ID* of “12345201807312345678”:

- “12345” = ETIN;
- “2018” = Current year;
- “073” = Julian date;
- “12345678” = Daily unique ETIN Sequence number.

Figure 1-1 shows the logical structure of transmissions supported by the SWIFT system. This transmission type has an “outer” ZIP file that contains a manifest and one or more “inner” ZIP file attachments.

Figure 1-1: Structure of California e-file Transmission



Transmission Manifest - An XML document containing metadata about the transmission (see Table 1-2 and Exhibit 1-1).

Attachment(s) - Operation-specific data containers (currently, only *Submissions*). Attachments are compressed and converted to a binary, ZIP-archive file format.

Table 1-2: Transmission Manifest Elements

Element	Definition
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year. (See Table 1-1).
ETIN	Electronic Transmitter Identification Number of the transmitter sending the transmission.
Transmission Category	Type of transmission - [T]est or [P]roduction.
Transmission Timestamp	(Optional) The transmitter’s time of transmission to FTB.
Submission Data List	The Submission Data List contains: <ul style="list-style-type: none"> • Count - Count of the number of items in the list, which matches the number of submissions within this transmission. • Submission Data that consists of: <ul style="list-style-type: none"> • Submission ID – A Submission ID that will match up with a corresponding Submission ID in the manifest of one of the attached submissions. • Electronic Postmark – (Optional) The time and date that the return or stand-alone payment was created.

Exhibit 1-1: Transmission Manifest

```

<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionManifest xmlns="http://www.ftb.ca.gov/efile"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Manifests.xsd"
  transmissionManifestVersion="2017v2.0"
  importedIrsSchemaVersion="2017v2.0">

  <TransmissionId>12345201807312345678</TransmissionId>
  <ETIN>12345</ETIN>
  <TransmissionCategory>T</TransmissionCategory>
  <TransmissionTimestamp>2018-03-14T15:20:23-08:00</TransmissionTimestamp>

  <SubmissionDataList>
    <Count>1</Count>

    <SubmissionData>
      <SubmissionId>1234562018073123456a</SubmissionId>
      <ElectronicPostmark>2018-03-14T15:15:57-08:00</ElectronicPostmark>
    </SubmissionData>
  </SubmissionDataList>
</CA-TransmissionManifest>

```

6.4 Submission Attachments

Submission attachments use the naming convention: **<SubmissionID> + “.zip”**

SubmissionID - The submission ID uniquely identifies a submission and must be 20 characters in length. To ensure the global uniqueness of a submission ID, the following format is required (see Table 1-3):

Table 1-3: Submission ID Format

Element	Description
First 6 digits	EFIN
Next 4 digits	Current year
Next 3 digits	Julian date
Last 7 digits	Sequence number that uniquely identifies submissions sent within a day for that EFIN.

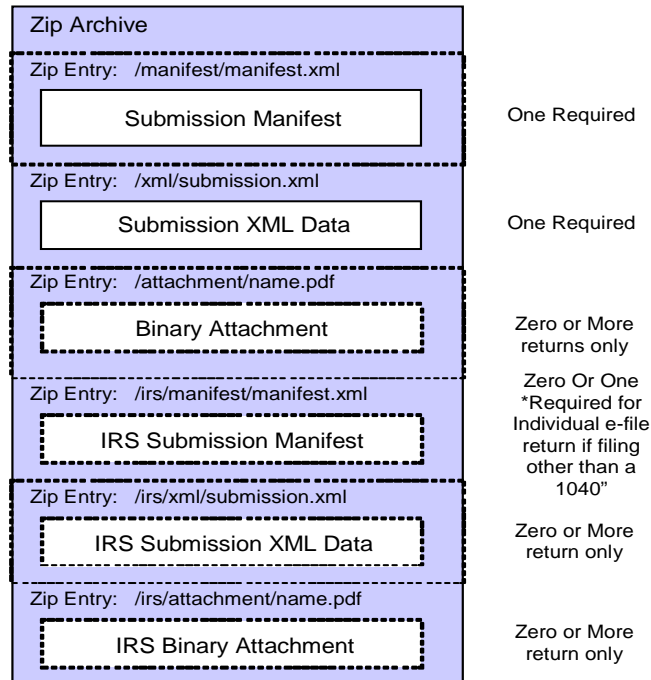
For example, with a SubmissionID of “1234562018073123456a”:

- “123456” = EFIN;
- “2018” = Current year;
- “073” = Julian date;
- “123456a” = Daily unique EFIN Sequence number.

A Submission is a single tax return or stand-alone payment request. Created by an ERO, these attachments (see Figure 1-2) are sent one or more at a time from transmitters to (SWIFT) via Transmissions (“outer” ZIP files).

Note: For stand-alone payments, the only submission attachments allowed are the state Submission Manifest and state Submission XML Data.

Figure 1-2: Structure of Submission Attachment



Submission Manifest - An XML document containing metadata about the submission (see Table 1-4 and Exhibit 1-2).

Submission XML Data - An XML document that conforms to its indicated submission type's CA FTB XML Schema.

Binary Attachment - A PDF file containing any taxpayer business documents associated with the submission with content as allowed by rules defined by CA Individual or Fiduciary e-file Program. Information describing the binary file is included in the Submission XML Data (*CA-BinaryAttachment.xsd*).

IRS Submission Manifest- An XML document containing metadata about the IRS submission. (Required if submitting anything other than Form 1040. See section 1.4, Schema Validation of Attached Federal Submissions)

IRS Submission XML Data- An XML document that conforms to its indicated submission type's IRS XML Schema.

IRS Binary Attachment - A PDF file containing any taxpayer documents associated with the IRS submission with content as allowed by rules defined by the IRS. Information describing the binary file is included in the Submission XML Data, according to IRS XML Schema definitions.

Table 1-4: Submission Manifest Elements

Element	Description
Submission ID	A globally unique identifier for the received submission created by the originator. (See Table 1-3).
EFIN	IRS-provided Electronic Filer Identification Number of the originator of the submission.
Government Code	Identifies the government entity where the submission is to be filed - IRS, state, or other jurisdiction codes (always "CAST" for State of California).
Submission Type	Identifies the type of document being filed, using State form numbers or identifiers.
Tax Year	The tax year the submission applies to.
Submission Category	Identifies the submission category: <ul style="list-style-type: none"> ▪ "IND" (Individual) ▪ "FID" (Fiduciary)
Primary SSN or FEIN	The Social Security Number, or FEIN of the primary filer.
Primary Name Control	(Optional) The Name Control of the primary filer (Legal Characters: A-Z, hyphen, and space; Illegal Characters: numbers and symbols).
Spouse SSN	(Optional) The Social Security number of the primary filer's spouse.
Spouse Name Control	(Optional) The Name Control of primary filer's spouse (Legal Characters: A-Z, hyphen, and space; Illegal Characters: numbers and symbols).
IRS Submission ID	(Optional) The submission ID of an IRS submission that the processing of this state return submission depends on.

Exhibit 1-2: Submission Manifest

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-SubmissionManifest xmlns="http://www.ftb.ca.gov/efile"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Manifests.xsd"
  submissionManifestVersion="2017v2.0"
  importedIrsSchemaVersion="2017v2.0">

  <SubmissionId>1234562018073123456a</SubmissionId>
  <EFIN>123456</EFIN>
  <GovernmentCode>CAST</GovernmentCode>
  <SubmissionType>540</SubmissionType>
  <TaxYear>2017</TaxYear>
  <SubmissionCategory>IND</SubmissionCategory>
  <PrimarySSN>700000001</PrimarySSN>
  <PrimaryNameControl>ABC</PrimaryNameControl>
  <SpouseSSN>700000002</SpouseSSN>
  <SpouseNameControl>XYZ </SpouseNameControl>
  <IRSSubmissionId>1234562018073123456z</IRSSubmissionId>
</CA-SubmissionManifest>
```

6.5 Receipt Response

The corresponding “outbound” Individual or fiduciary e-file SWIFT Response file (Receipt) uses the naming convention:

<TransmissionID> + “.” + <Transmission Serial #> + “R.xml”

ReceiptID - The receipt ID uniquely identifies a transmission’s receipt and must be 30 characters long. To ensure the global uniqueness of a receipt ID, the following format will be used (see Table 1-5):

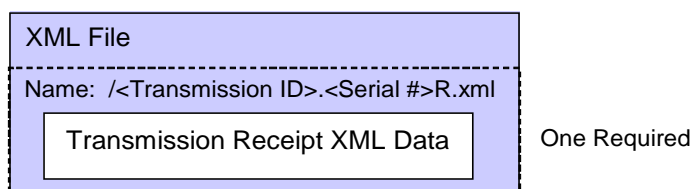
Table 1-5: Receipt ID Format

Element	Description
First 20 digits	Transmission ID (see Table 1-1).
Next character	Value separator - “.”
Next 8 digits	Transmission Serial Number (FTB generated unique ID sent to the transmitter as a receipt).
Last 1 alpha character	Response Type - “R” (Receipt).

Receipts are XML documents created (see Figure 1-3) for each transmission that is successfully received by the SWIFT system. Once the receipt is generated it is then made available only to the appropriate transmitter for retrieval from within their SWIFT “From FTB” mailbox.

Reminder: A receipt acknowledges only the successful receipt of the transmission file by SWIFT. It is not an acknowledgement that the file was successfully processed or accepted by the e-file system.

Figure 1-3: Structure of Receipt Response



Receipt XML Data – An XML document that contains one Individual or Fiduciary e-file SWIFT Transmission Receipt (see Table 1-6).

Table 1-6: Transmission Receipt Elements

Element	Description
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year (see Table 1-1).
Receipt Timestamp	The date and time the CA FTB received the transmission.
Transmission Serial Number	A unique FTB-generated ID sent to the transmitter as a receipt.

Exhibit 1-3: Transmission Receipt

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionReceipt xmlns="http://www.ftb.ca.gov/efile"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
  transmissionReceiptVersion="2017v2.0"
  importedIrsSchemaVersion="2017v2.0">

  <TransmissionId>12345201807312345678</TransmissionId>
  <ReceiptTimestamp>2018-03-14T15:25:36-08:00</ReceiptTimestamp>
  <TransmissionSerialNumber>12345678</TransmissionSerialNumber>
</CA-TransmissionReceipt>
```

6.6 Acknowledgement Response

The corresponding “outbound” Individual or Fiduciary e-file SWIFT acknowledgement response file uses the naming convention:

<TransmissionID> + “. ” + <Transmission Serial #> + “A.zip”

AcknowledgementsID - The acknowledgements ID uniquely identifies a transmission’s acknowledgements and must be 30 characters long. To ensure the global uniqueness of an acknowledgements ID, the following format will be used (see Table 1-7):

Table 1-7: Acknowledgements ID Format

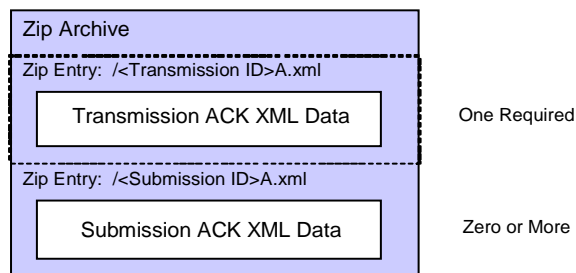
Element	Description
First 20 digits	Transmission ID (see Table 1-1).
Next character	Value separator - “.”
Next 8 digits	Transmission Serial Number (FTB generated unique ID sent to the transmitter as a receipt).
Last 1 alpha character	Response Type - “A” (Acknowledgements).

Depending on the document contained therein, use the following naming conventions:

<**TransmissionID**> + “**A.xml**” for *Transmission Acknowledgements*;
 <**SubmissionID**> + “**A.xml**” for *Submission Acknowledgements*.

Acknowledgements are XML documents created for each transmission and submission processed by the SWIFT system. They are then “ZIP”-ed into an archive (see Figure 1-4) and made available only to the appropriate transmitter for retrieval from within their SWIFT “From FTB” mailbox.

Figure 1-4: Structure of Acknowledgements Response



Transmission ACK XML Data – An XML document that contains one Transmission Acknowledgement (see Table 1-8).

Submission ACK XML Data – An XML document that contains one Submission Acknowledgement (see Table 1-9).

Table 1-8: Transmission Acknowledgement Elements

Element	Description
Transmission ID	A globally unique ID provided by the transmitter that must be unique for the transmitter for the tax year.
ETIN	Electronic Transmitter Identification Number of the transmitter sending the transmission.
Transmission Category	Type of transmission - [T]est or [P]roduction.
Transmission Timestamp	(Optional) The transmitter’s time of transmission to FTB.
Receipt Timestamp	The date and time the CA FTB received the transmission.
Status Timestamp	The date and time the transmission’s status was acknowledged.
Transmission Serial Number	A unique FTB-generated ID sent to the transmitter as a receipt.
Transmission Status	Indicator whether the transmission is [A]ccepted or [R]ejected.
Error List	(Optional) List of Validation Errors (see Table 1-10) for a rejected transmission.

Exhibit 1-4: Transmission Acknowledgement

```
<?xml version="1.0" encoding="UTF-8"?>
<CA-TransmissionAcknowledgement xmlns="http://www.ftb.ca.gov/efile"
    xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
    xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
    transmissionAcknowledgementVersion="2017.v2.0"
    importedIrsSchemaVersion="2017v2.0">

    <TransmissionId>12345201807312345678</TransmissionId>
    <ETIN>12345</ETIN>
    <TransmissionCategory>T</TransmissionCategory>
    <TransmissionTimestamp>2018-03-14T15:20:23-08:00</TransmissionTimestamp>
    <ReceiptTimestamp>2018-03-14T15:25:36-08:00</ReceiptTimestamp>
    <StatusTimestamp>2018-03-14T15:30:16-08:00</StatusTimestamp>
    <TransmissionSerialNumber>12345678</TransmissionSerialNumber>
    <TransmissionStatus>R</TransmissionStatus>

    <ErrorList errorCount="1">
        <Error errorId="123456">
            <DocumentID>NotApplicable</DocumentID>
            <XPath>CA-TransmissionManifest/SubmissionDataList/Count</XPath>
            <ErrorCategory>Unsupported</ErrorCategory>
            <ErrorMessage>
                The "Count" of submissions in the [SubmissionDataList]
                does not equal the actual number of
                submission ZIP archives/files attached.
            </ErrorMessage>
            <RuleNumber>T0000-010</RuleNumber>
            <Severity>S</Severity>
            <DataValue>Count value: 100</DataValue>
        </Error>
    </ErrorList>
</CA-TransmissionAcknowledgement>
```

Table 1-9: Submission Acknowledgement Elements

Element	Definition
Submission ID	A globally unique identifier for the received submission created by the originator.
EFIN	IRS-provided Electronic Filer Identification Number of the originator of the submission.
Government Code	Identifies the government entity where the submission is to be filed - IRS, state, or other jurisdiction codes (always "CAST" for State of California).
Submission Type	Identifies the type of document being filed, using State form numbers or identifiers.
Tax Year	The tax year the submission applies to.
Timestamp	The date and time when the submission was created (from CA-ReturnHeader or CA-PaymentRequestHeader)
Electronic Postmark	(Optional) The time stamp indicating when the transmitter received the originated submission before sending it on to the CA FTB.
Status Timestamp	The date and time the submission's filing status was acknowledged.
Submission Category	Identifies the submission category: <ul style="list-style-type: none"> ▪ "IND" (Individual) ▪ "FID" (Fiduciary)
Acceptance Status	[A]ccepted or [R]ejected filing status of the submission.
IRS Submission ID	(Optional) The submission ID of an IRS submission that the processing of this state return submission depends on.
Primary SSN or FEIN	The Social Security Number, or FEIN of the primary filer.
Tax Period End Date	(Optional) The tax period end date of the submission.
Completed Validation	Indicates whether the submission went through all possible validation processing ('true') or not ('false').
Embedded CRC32	(Optional) Embedded ZIP CRC32 checksum ("0x" + 8-digit Hexadecimal value).
Computed CRC32	(Optional) CA FTB computed CRC32 checksum ("0x" + 8-digit Hexadecimal value).
Expected Refund	(Optional Choice) Expected Refund amount; -or-
Balance Due	(Optional Choice) Balance Due amount.
Error List	(Optional) List of Validation Errors (see Table 1-10) for a rejected submission.

Exhibit 1-5: Submission Acknowledgement

```

<?xml version="1.0" encoding="UTF-8"?>
<CA-SubmissionAcknowledgement xmlns="http://www.ftb.ca.gov/efile"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xsi:schemaLocation="http://www.ftb.ca.gov/efile CA-Responses.xsd"
  submissionAcknowledgementVersion="2017v2.0"
  importedIrsSchemaVersion="2017v2.0">

  <SubmissionId>1234562018073123456a</SubmissionId>
  <EFIN>123456</EFIN>
  <GovernmentCode>CAST</GovernmentCode>
  <SubmissionType>540</SubmissionType>
  <TaxYear>2017</TaxYear>
  <Timestamp>2018-03-14T15:10:04-08:00</Timestamp>
  <ElectronicPostmark>2018-03-14T15:15:57-08:00</ElectronicPostmark>
  <StatusTimestamp>2018-03-14T15:35:23-08:00</StatusTimestamp>
  <SubmissionCategory>IND</SubmissionCategory>
  <AcceptanceStatus>R</AcceptanceStatus>

  <IRSSubmissionId>1234562018073123456z</IRSSubmissionId>
  <PrimarySSN>700000001</PrimarySSN>
  <TaxPeriodEndDate>2017-12-31</TaxPeriodEndDate>
  <CompletedValidation>>false</CompletedValidation>
  <EmbeddedCRC32>0xd87d7c97</EmbeddedCRC32>
  <ComputedCRC32>0xd87d7c97</ComputedCRC32>
  <ExpectedRefund>999999999999999</ExpectedRefund> -or- -->
  <BalanceDue>-999999999999999</BalanceDue>

  <ErrorList errorCount="1">
    <Error errorId="123456">
      <DocumentID>NotApplicable</DocumentID>
      <XPath>CA-SubmissionManifest/SubmissionId</XPath>
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage>
        The Submission ID [SubmissionID] must match the Submission
        ID portion of the original outer ZIP archive/file name.
      </ErrorMessage>
      <RuleNumber>S0000-020</RuleNumber>
      <Severity>S</Severity>
      <DataValue>SubmissionId value: 1234562018073123456a</DataValue>
    </Error>
  </ErrorList>
</CA-SubmissionAcknowledgement>

```

Table 1-10: Validation Error Elements

Element	Description
Document ID	The document ID of the form containing the error
XPath	(Optional) The XPath expression of the location of an error in XML data with its full path from the root to the error element or attribute.
Error Category	The FTB-defined category for the reported error.
Error Message	Text describing the error, usually the rule text.
Rule Number	The FTB-assigned number for the rule creating the error.
Severity	([R]eject or Reject and [S]top) "Reject and Stop" errors cause validation of the transmission or submission to stop before any remaining validation rules are executed.
Data Value	(Optional) The value provided in the transmission or submission data for the element used in the validation rule.

6.7 Validating Tax Returns or Stand-Alone Payments

Once the Transmission file passes validation, the Individual and Fiduciary e-file system validates the Submission file (tax return(s) or stand-alone payment(s)). Tax return and stand-alone payment validation consists of two parts: Schema validation and Business Rule validation.

6.7.1 Schema Validation

FTB recommends each return (federal and state) or stand-alone payment be run against a validating parser prior to being submitted to us. This pre-validation is intended to identify the majority of potential error conditions and minimize the chance of receiving errors from us later. A parser compares the XML document to the defined elements and attributes of the Schemas to ensure a well-formed document is received. Schemas provide the basic definition for an element – what is required, field length, data type, allowable values, etc. Data integrity depends on each data element complying with the data format specifications.

If the tax preparation software uses the FTB-defined XML Schemas to create the XML tax return or stand-alone payment, there should be no data format errors. The Individual and Fiduciary e-file systems verify this by validating each return or stand-alone payment submission in the transmission file against the Schemas including validating the federal return against the current valid federal Schema. If a data format error is encountered in either the state or federal return submission, the return will be rejected.

Note: When an error is found during Schema validation, processing is stopped at the point of the error. Consequently, there may be additional errors in the file that have not been identified.

6.7.2 Business Rule Validation

We validate all incoming individual and fiduciary state tax returns and stand-alone payments against our list of Business Rules that are published with our Schemas. We do not apply business rule validation to accompanying federal submissions. When a return or stand-alone payment violates a Business Rule, our system will reject the submission and include a message as well as the x-path describing the error in the acknowledgement record.

Each Business Rule has a severity of either “Reject and Continue” or “Reject and Stop”:

- When a Rule with the severity of “Reject and Continue” is violated, our system will continue validating the rest of the return or stand-alone payment and provide a list of the first 100 errors found.
- When a Rule with the severity of “Reject and Stop” is violated, our system will stop validating the return or stand-alone payment. Only errors found before that point will be listed in the acknowledgement record. (Note: If there are multiple errors for a specific error type (such as, Transmission or Submission error) the system will stop validation at the completion of those errors.

The submission acknowledgement contains an element called “CompletedValidation”. If a rule with severity “Reject and stop” is violated, and the value in this field of the acknowledgement is “true” then all business rules have been applied. However, if the value is “false” full validation was not completed. Additional errors may exist in the return or stand-alone payment, but our system will not identify them until the return or stand-alone payment is resubmitted.

The latest updates to the Business Rules associated with the validation of the return or payment, can be found in your e-file schema SWIFT box.

Business Rules Example

Rule Number	Parent Schema	Rule Text	Severity
F540/NR/NRS/2EZ-350	Form 540 Filing Status	If Filing Status [FilerStatus] is "Single" or "HeadOfHousehold", then Spouse/RDP SSN [SSN] cannot be present.	Reject and Continue
T0000-120	CA-Transmission Manifest	The ETIN [ETIN] in your Transmission Manifest [CA-TransmissionManifest] is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop
X0000-010	General Schema Rules	Your State return does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop
X0000-020	General Schema Rules	Your Federal return does not match the latest published IRS Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop

Section 7 Entity Entry Instructions

Use these guidelines for programming, and developing procedures for entering name information for e-file returns and stand-alone payments. Our guidelines differ from those used by the IRS and also vary slightly from our scannable guidelines.

General Instructions

- Do not use punctuation or symbols, unless specifically allowed.

Note: The only symbols allowed in the entity portion of the submission are a slash and a hyphen (dash). If a fraction is part of the street address, enter a forward slash (/).

Name Fields

- Never include spaces in the following three fields:
 - Name Control
 - Taxpayer First Name
 - Spouse/RDP First Name
- Do not include titles or ranks such as DR, MD, ENSIGN, and SGT, etc.
- Use Roman numerals (I, II, IV) for numeric suffixes in the Last Name field.
- Never space in the Last Name field, except when including JR, SR, II, etc.

Address Fields

- Use Standard Abbreviations, as shown in Section 8, for the suffix of the street name.
- If the taxpayer has a Personal Mail Box, enter the PMB number in the PMB field. Never truncate PMB information.
- Do not enter the apartment number or letter in the Street Address field. Enter the apartment number or letter only in the Apartment Number field. Do not include the identifier (Apartment, Apt, Suite, Ste, #, etc.).
- For Individuals, enter supplemental information, such as "Care of" name or business name, in the Additional Address field.
- Enter "APO" or "FPO" in the first three positions of the City field for Military addresses. Do not enter the name of the city. Enter the two-digit state code AE, AA, or AP in the State field (See Standard State Abbreviations and ZIP Code Ranges).
- Use the standard two-digit abbreviation for the state or U.S. possession in the State field (See Standard State Abbreviations and ZIP Code Ranges).
- Apply standard abbreviations if the address exceeds the field length. If it is still too long, truncate the address.

Foreign Addresses

- Use specific foreign address rules:
- For Hong Kong, enter "Hong Kong" in the City field and "China" in the Country field.
- For Singapore, enter "Singapore" in both the City and the Country field.
- For Baja California, enter "Mexico" in the Country field.

(See Section 9, Standard State Abbreviations for acceptable Canadian province abbreviations.)

Section 8 Standard Abbreviations

Use the following abbreviations for the singular or plural form of these words.

<u>Name</u>	<u>ABBR</u>	<u>Name</u>	<u>ABBR</u>	<u>Name</u>	<u>ABBR</u>
Air Force Base	AFB	Garden	GDN	Point	PT
America (n)	AMER	Gateway	GTWY	Post Office Box	PO Box
And/&	/	General Delivery	GEN DEL	Presidio	PRES
Annex	ANX	Grove	GRV	Private Mail Box	PMB
Apartment/Apartamento	APT	Headquarters	HQ	Ranch/Rancho	RNCH
Associates/Association	ASSOC	Heights	HTS	River	RIV
Avenue/Avenida	AVE	Highland	HGLD	Road	RD
Bank	BK	Highway	HWY	Room	RM
Battalion	BTN	Hospital	HOSP	Route, Rte	RT
Battery	BTRY	Hotel	HTL	R.D., Rural Delivery,	RR
Beach	BCH	Incorporated	INC	RFD, R.F.D., R.R., or	
Boulevard	BLVD	Industry	IND	Rural Route	
Box	BX	International	INTL		
Branch	BR	Island/Isle	IS	Saint/Sainte	ST
Broadway	BRDWY	Junction	JCT	San/Santo	SN
Building	BLDG	Lake	LK	School	SCH
California	CALIF	Lane	LN	Service	SERV
Caminita	CMNTA	Lodge	LDG	South *	S
Caminito	CMNTO	Loop	LP	Southeast *	SE
Camino	CMNO	Lower	LWR	Southwest *	SW
Canyon	CYN	Management	MGMT	Space	SP
Care of, or In Care Of	%	Manor	MNR	Space Flight Center	SFC
Causeway	CSWY	Martin Luther King (JR)	M L KING	Spring	SPG
Center	CTR	Marine Corps Air Station	MCAS	Squadron	SQD
Central	CTL	Medical	MED	Square	SQ
Circle	CIR	Memorial	MEM	Station	STA
City	CY	Mission	MSN	Street	ST
Coast	CST	Mobile	MBL	Suite	STE
College	CLG	Motel	MTL	Taxpayer Unknown	TAXPAYER UNKNWN
Community	COMM	Mount	MT	Terminal	TERM
Commonwealth	CMNWL	Mountain	MTN	Terrace	TER
Company	CO	National	NAT	Track	TRAK
Convalescent	CONV	Naval	NAV	Trail	TRL
Corporation	CORP	Naval Air Base	NAB	Trailer	TRLR
Country	CNTRY	Naval Air Station	NAS	Trust	TR
County	CNTY	North *	N	Union	UN
Court	CT	Northeast *	NE	University	UNIV
Crossing	XING	Northwest*	NW	Upper	UPR
Department	DEPT	Number/#	NO	Valley	VLV
Division/Divide	DV	One-fourth, or One-quarter	¼	Verdes	VRD
Drive	DR	One-half	½	View	VW
East *	E	Pacific	PAC	Villa/Ville	VL
Estate	EST	Park	PK	Village	VLG
Expressway	EXPY	Parkway	PKY	Vista	VIS
Flat	FLT	Place	PL	Walk	WK
Floor	FL	Plaza	PLZ	Walkway	WKWY
Fort	FT			Way	WY
Freeway	FWY			West *	W

Section 9 Standard State Abbreviations and ZIP Code Ranges

(The latest published ZIP Code Ranges below applies to Current, Previous, and Prior Year returns)

<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>	<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>
Alabama	AL	350-369	Montana	MT	590-599
Alaska	AK	995-999	Nebraska	NE	680-693
Arizona	AZ	850-865	Nevada	NV	889-898
Arkansas	AR	716-729,75502	New Hampshire	NH	030-038
California	CA	900-961	New Jersey	NJ	070-089
Colorado	CO	800-816	New Mexico	NM	870-884
Connecticut	CT	060-069	New York	NY	004nn, 005nn 06390, 100-149
Delaware	DE	197-199			
District of Columbia	DC	200-205nn, 20799, 56901- 56972	North Carolina	NC	270-289
			North Dakota	ND	580-588
			Ohio	OH	430-459
			Oklahoma	OK	730-732, 734-749
Florida	FL	320-349	Oregon	OR	970-979
Georgia	GA	300-319, 398-399,	Pennsylvania	PA	150-196
Hawaii	HI	967-968	Rhode Island	RI	028-029
Idaho	ID	832-838	South Carolina	SC	290-299
Illinois	IL	600-629	South Dakota	SD	570-577
Indiana	IN	460-479	Tennessee	TN	370-385
Iowa	IA	500-528, 68119, 68120	Texas	TX	733nn, 73949 750-799, 885nn
Kansas	KS	660-679			
Kentucky	KY	400-427, 45275	Utah	UT	840-847
Louisiana	LA	700-714, 71749	Vermont	VT	050-054, 056-059
Maine	ME	03801, 039-049	Virginia	VA	200-201nn, 20301, 20370, 20598, 220- 246
Maryland	MD	20331, 20335, 20588, 206- 219nn	Washington	WA	980-994
Massachusetts	MA	010-027, 05501-05544	West Virginia	WV	247-268
Michigan	MI	480-499	Wisconsin	WI	49936, 530-549
Minnesota	MN	550-567	Wyoming	WY	820-834nn
Mississippi	MS	386-397, 71223			
Missouri	MO	630-658			

Military Addresses Overseas (APO, DPO or FPO)

<u>State</u>	<u>ABBR</u>	<u>Zip Code</u>
Europe, Middle East, Africa, and Canada	AE	090-098
Americas (other than Canada)	AA	340nn
Pacific	AP	962nn-96699 & 987nn

United States Possessions Abbreviations

<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>
American Samoa	AS	96799
Federated States of Micronesia	FM	969nn
Guam	GU	969nn
Marshall Islands	MH	969nn
Northern Mariana Is.	MP	969nn
Palau	PW	969nn
Puerto Rico	PR	006-007, 009nn
Virgin Islands	VI	008nn

Canadian Province Abbreviations

Alberta	AB	Northwest Territories	NT	Quebec	QC
British Columbia	BC	Nova Scotia	NS	Saskatchewan	SK
Manitoba	MB	Nunavat	NU	Yukon Territories	YT
New Brunswick	NB	Ontario	ON		
Newfoundland	NF	Prince Edward Island	PE		

Note: "nn"= 01-99