

# 2017 Instructions for Form FTB 8453-EO

## California e-file Return Authorization for Exempt Organizations

### General Information

#### A Purpose of Form FTB 8453-EO

Form FTB 8453-EO, California e-file Return Authorization for Exempt Organizations, is the signature document for exempt organization's e-file returns. By signing this form, the exempt organization, electronic return originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return – the acknowledgement containing the date of acceptance for the return is that proof.

#### B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Review the exempt organization's return, plus entries, and banking information on form FTB 8453-EO.
- Obtain the exempt organization officer's signature after you prepare the return, but before you transmit it.
- Sign form FTB 8453-EO.
- Provide the organization officer with:
  - A signed original or copy of form FTB 8453-EO.
  - A copy of the exempt organization return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-EO with a copy of the return in your records.

#### C Organization Responsibilities

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

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

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

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

The California statute of limitations is the later of four years from the due date of the return or four years from the date the fee return is filed.

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

#### D Paying Your Fee

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

- **Pay by electronic funds withdrawal (EFW):** Exempt organizations can have all or part of their balance due withdrawn electronically from their bank account on the date the exempt organization chooses. Be sure the account information is correct. If the bank or financial institution rejects the EFW due to an error in the routing number or account number, we will send you a notice that may include penalties and interest.

**To cancel an EFW,** the exempt organization must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal.

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

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

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

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

- **Pay online:** The exempt organization can pay the amount owed using Web Pay, our secure online payment service. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay).
- **Pay by credit card:** The exempt organization can pay the amount owed by Discover, MasterCard, Visa, or American Express Card. Go to [officialpayments.com](http://officialpayments.com). Official Payments charges a convenience fee for using this service.
- **Pay by check or money order:** The exempt organization can pay by check or money order using form FTB 3586. Mail form FTB 3586 with payment to the FTB using the address printed on the voucher.  
Using blue or black ink, make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

### Specific Instructions

#### Date of Acceptance

Enter the date the FTB accepts the return in the space at the top of form FTB 8453-EO.

#### Part III – Banking Information

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

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

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

**Caution:** If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the exempt organization a notice that may include penalties and interest.

#### Part IV – Declaration of Officer

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453-EO is signed by the officer **before** the return is transmitted.

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Bulk e-file authorization (multiple exempt organizations) – It is acceptable to provide one signed FTB 8453-EO, California e-file Return Authorization for Exempt Organizations, for multiple related exempt organizations with the same signing officer. Enter “Multiple – see attached schedule” as the exempt organization name and enter “Multiple” for Part I Electronic Return Information Lines 1-3. Leave Parts II and III blank. Attach a schedule listing only the names of the exempt organizations, corresponding identifying numbers, total gross receipts, total gross income, and total expenses and disbursements included in the bulk e-file return authorization to the FTB 8453-EO. The signing officer must initial on the schedule next to each entity validating the entity’s inclusion in the bulk e-file return authorization.

## **Part V – Declaration of ERO and Paid Preparer**

The ERO must sign and complete Part V. Handwritten signatures, or approved alternatives are acceptable as noted in Pub. 1345. If the ERO is also the paid preparer, the ERO must check the box labeled, “Check if also paid preparer.” If the ERO is not the paid preparer, the paid preparer must sign in the space for “Paid Preparer Must Sign.”

## **Additional Information**

Telephone: 800.852.5711 from within the United States  
916.845.6500 from outside the United States

TTY/TDD: 800.822.6268 for persons with hearing or speech disability  
711 or 800.735.2929 California relay service

Telefono: 800.852.5711 dentro de los Estados Unidos  
916.845.6500 fuera de los Estados Unidos

TTY/TDD: 800.822.6268 para personas con discapacidades auditivas  
o del habla  
711 ó 800.735.2929 servicio de relevo de California