

# 2017 Instructions for Form FTB 8879-FID

## California e-file Signature Authorization for Fiduciaries

DO NOT MAIL THIS FORM TO THE FTB

### General Information

#### A Purpose of Form FTB 8879-FID

Form FTB 8879-FID, California e-file Signature Authorization for Fiduciaries, must be completed when a fiduciary e-file tax return is being signed using the Practitioner PIN method. By signing this form, the fiduciary or officer representing the fiduciary authorizes the electronic return originator (ERO) to enter the fiduciary or officer representing the fiduciary's personal identification number (PIN) on his or her 2017 e-filed California fiduciary income tax return. This is a one-time authorization tied to this specific tax return.

Form FTB 8879-FID does not serve as proof of filing your income tax return – the acknowledgement containing the date of acceptance for the accepted tax return is that proof.

**Do not** use form FTB 8879-FID if the fiduciary or officer representing the fiduciary will sign form FTB 8453-FID, California e-file Return Authorization for Fiduciaries, or will enter their own PIN.

#### B Practitioner PIN Method

The Practitioner PIN method is an electronic signature option for fiduciaries or officers representing fiduciaries e-filing their fiduciary income tax return through an ERO. To select this method, both the fiduciary or officer representing the fiduciary and ERO must sign form FTB 8879-FID.

#### C Fiduciary Responsibilities

**Before** you can e-file the fiduciary tax return, you must:

- Inspect a copy of the fiduciary income tax return and ensure the information is correct. Confirm the routing and account numbers entered into the tax preparation software.
- Review and approve the sworn statements and disclosure statements.
- Indicate or verify the five-digit PIN that will be used as your signature.
- Receive and review the information on form FTB 8453-FID, California e-file Payment Record for Fiduciaries, or a comparable form.
- Sign and date form FTB 8879-FID and submit it to your ERO (fax is acceptable).

**Your tax return will not be transmitted to the Franchise Tax Board (FTB) until the ERO receives your signed form FTB 8879-FID.**

**After** the tax return is e-filed, you must retain the following documents (in electronic or paper format) for the California statute of limitations period:

- Original Form(s) W-2, W-2G and 1099R.
- A copy of Form 541.
- A copy of form FTB 8455-FID, California e-file Payment Record for Fiduciaries, or a comparable form.
- A copy of the federal tax return.
- A copy of the other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S.

The California statute of limitations is the later of four years from the due date of the tax return or four years from the date the tax return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

#### D ERO Responsibilities

**Before** you can e-file your client's fiduciary tax return, you must:

- Confirm the identity of the fiduciary or officer representing the fiduciary per FTB Pub. 1345, Section 5.
- Complete form FTB 8879-FID through Part I with information from the fiduciary's tax return.
- Complete form FTB 8455-FID, California e-file Payment Record for Fiduciaries, or a comparable form.
- Enter the ERO firm name (not the name of the individual preparing the tax return) in Part II.
- Review the fiduciary's tax return, plus banking information.
- Provide the fiduciary (in electronic or paper format):
  - o Form FTB 8879-FID.
  - o A complete copy of their tax return.
  - o Form FTB 8455-FID, California e-file Payment Record for Fiduciaries, or a comparable form.
- Obtain the fiduciary or officer representing the fiduciary's signature after the tax return is prepared but before you transmit it.
- Record the eleven-digit PIN that will be used as your signature.
- Sign and date form FTB 8879-FID.

**After** the tax return is e-filed, you must:

- Retain form FTB 8879-FID for four years from the due date of the tax return or four years from the date the tax return is filed, whichever is later.\*
- Retain all required e-file return information per FTB Pub. 1345, Section 7.\*
- Upon request, provide a copy of form FTB 8879-FID to the fiduciary or the FTB.

\***Exception:** For VITA/TCE/Not for Profit Sites, the fiduciary must retain these documents.

#### E Banking Information

Using electronic funds withdrawal is voluntary and applies only to the tax return you are filing at this time. Be sure the account information entered in the tax preparation software as shown on your tax return is correct. 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 you a notice that may include penalties and interest.

**To cancel an electronic funds withdrawal or a scheduled estimated tax payment,** you must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal.

**Do not mail form FTB 8879-FID to the FTB.**

#### F Bulk e-file Authorization

Bulk e-file authorization (multiple estates or trusts) – It is acceptable to provide one signed FTB 8879-FID, California e-file Signature Authorization for Fiduciaries, for multiple related estates or trusts with the same signing fiduciary or officer representing fiduciary. Enter "Multiple – see attached schedule" as the estate or trust name and enter "Multiple" for Part I Tax Return Information Lines 1-5. Leave fiduciary's PIN blank. Attach a schedule listing only the names of the estates or trusts, identifying numbers, PINs, total income, taxable income, total tax, tax due, and overpaid tax included in the bulk e-file return authorization to the FTB 8879-FID. The signing fiduciary or officer representing fiduciary must initial on the schedule next to each estate or trust validating the estate or trust's inclusion in the bulk e-file return authorization.