

# 2018 Instructions for Form FTB 8879 (PMT) DO NOT MAIL THIS FORM TO THE FTB

## California Electronic Funds Withdrawal Payment Signature Authorization for Individuals and Fiduciaries

### General Information

#### A Purpose

Form FTB 8879 (PMT), California Electronic Funds Withdrawal Payment Signature Authorization for Individuals and Fiduciaries, must be completed when an individual or fiduciary electronic funds withdrawal (EFW) payment is being signed using the Practitioner PIN method. By signing this form, the taxpayer, fiduciary or officer representing the fiduciary authorizes the electronic return originator (ERO) to enter the taxpayer or fiduciary's personal identification number (PIN) on his or her 2018 e-filed California EFW payment request. This is a one-time authorization applicable only to this specific EFW payment request. Form FTB 8879 (PMT) does not serve as proof of filing an EFW payment request – the acknowledgement containing the date of acceptance for the accepted EFW payment request is that proof.

**Do not** use form FTB 8879 (PMT) if the taxpayer(s) or fiduciary will sign form FTB 8453 (PMT), California Payment for Automatic Extension and Estimate Payment Authorization for Individuals, form FTB 8453-FID (PMT) California Payment for Automatic Extension and Estimate Payment Authorization for Fiduciaries or will enter their own PIN and shared secret (prior year California AGI).

#### B Practitioner PIN Method

The Practitioner PIN method is an electronic signature option for taxpayers and fiduciaries e-filing their EFW payment request through an ERO. To select this method, both the taxpayer(s) or fiduciary and ERO must sign form FTB 8879 (PMT). When using this method, the taxpayer or fiduciary generally does not need to supply a shared secret with their PIN. The Practitioner PIN method can be used when the taxpayer or fiduciary's shared secret is not known or the taxpayer, fiduciary or officer representing the fiduciary cannot physically enter their PIN on their ERO's computer.

For taxpayers who are married or RDPs filing jointly, it is acceptable for one spouse/RDP to authorize the ERO to enter his or her PIN and the other to choose to enter his or her own PIN. In this scenario, the spouse/RDP entering his or her own PIN must also provide the correct shared secret. It is not acceptable for one spouse/RDP to enter both PINs.

#### C Taxpayer and Fiduciary Responsibilities

**Before** your ERO can e-file your EFW payment request, you must:

- Verify all information on form FTB 8879 (PMT), including SSN(s), ITIN(s), FEIN, banking name, routing and account numbers.
- Sign form FTB 8879 (PMT) after the EFW payment request is prepared but before it is transmitted.
- Submit the signed form FTB 8879 (PMT) to your ERO (fax is acceptable).

**After** your EFW payment request is e-filed, you must retain the form FTB 8879 (PMT) (signed original or copy of the form) for the California statute of limitations period.

**Your EFW payment request will not be transmitted to the Franchise Tax Board (FTB) until the ERO receives your signed form FTB 8879 (PMT).**

#### D ERO Responsibilities

**Before** you can e-file your client's EFW payment request, you must:

- Confirm the identity of the taxpayer(s) or fiduciary per FTB Pub. 1345, 2018 Handbook for Authorized e-file Providers, Section 5.
- Complete Parts I, II and III with the EFW payment request information.
- Enter the ERO firm name (not the name of the individual preparing the EFW payment Request) in Part IV.
- Review the EFW payment request information on the form FTB 8879 (PMT). Obtain each taxpayer or fiduciary's signature after you prepare the EFW payment request but before you transmit it.
- Sign form FTB 8879 (PMT).
- Record the eleven-digit PIN that will be used as your signature.
- Provide taxpayer(s) or fiduciary with signed original or copy of form FTB 8879 (PMT).
- Retain the original or faxed form FTB 8879 (PMT) for four years from the date the EFW payment request is accepted. **Exception:** VITA/TCE/Not for Profit Sites - give the signed form FTB 8879 (PMT) to the taxpayer.

#### E Banking Information

Using EFW is voluntary and applies only to the EFW payment request you are filing at this time. If you want your payment withdrawn from your account, you must complete the banking information on your EFW payment request before the EFW payment request is transmitted.

Be sure the account information is correct. If the banking information is incorrect, the financial institution could dishonor the payment. Generally, we will not charge a dishonored payment penalty for incorrect payment information. However, we will charge a penalty if your payment is dishonored due to insufficient funds or the account is closed.

**To cancel an EFW payment request** 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 (PMT) to the FTB.**