2025 Instructions for Form FTB 8453-OL

California Online e-file Return Authorization for Individuals

General Information

A Purpose

Form FTB 8453-OL, California Online e-file Return Authorization for Individuals, is the signature document for self-prepared individual e-file returns. By signing this form, you declare that the return is true, correct, and complete. Additionally, you 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 accepted return is that proof.

B Taxpayer Responsibilities

Before you e-file your return, you must:

- Verify all information on the form FTB 8453-OL, including social security number(s) (SSN), individual taxpayer identification number(s) (ITIN), and banking information. Reconfirm your routing and account numbers.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-OL after you prepare the return, but before you transmit it.

After you e-file your return, you should retain the following documents for the California statute of limitations period:

- Form FTB 8453-OL.
- Original federal Form(s) W-2, Wage and Tax Statement; W-2G, Certain Gambling Winnings; and 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- A paper copy of Form 540, California Resident Income Tax Return; Form 540 2EZ, California Resident Income Tax Return; or Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.
- A paper copy of your federal tax return.
- A paper copy of your other state income tax return if you claimed the Other State Tax Credit. Refer to California Schedule S, Other State Tax Credit.

The general California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. **Exception:** An extended statute of limitations period may apply if the taxpayer's California or federal tax returns are related to or subject to a California or a federal audit.

C Refund Information

Check your tax refund status at **ftb.ca.gov** and search for **refund status**, or call FTB's automated toll-free telephone service at 800.338.0505.

D Paying Your Taxes

If you owe tax, you must pay it by April 15, 2026, to avoid penalties and interest. (When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.) When you e-file, you can choose from the following payment options:

- **Pay by electronic funds withdrawal (EFW):** You can have all or part of your balance due withdrawn electronically from your bank account on the date you choose. See Specific Instructions, Part II.
- **Pay online:** You can pay the amount owed using Web Pay, our secure online payment service. Go to **ftb.ca.gov/pay**.
- **Pay by credit card:** You can use your Discover, MasterCard, Visa, or American Express card to pay your tax. Go to **officialpayments.com** or call 800.272.9829. Use jurisdiction code 1555. ACI Payments, Inc. (formerly Official Payments) charges a convenience fee for using this service. If you pay by credit card, **do not** mail the voucher (form FTB 3582, Payment Voucher for Individual e-filed Returns) to the FTB.
- **Pay by check or money order:** You can pay by check or money order using form FTB 3582. Mail form FTB 3582 with your check or money order to the FTB using the address printed on the voucher.

  Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Mandatory e-pay – If you are required by California Revenue and Taxation Code Section 19011.5 to make your payments electronically, you must make your payment electronically (e.g. EFW, Web Pay or credit card). For more information, go to **ftb.ca.gov/e-pay**.

Specific Instructions

Date of Acceptance

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

Part I – Tax Return Information

Line 1 California Adjusted Gross Income

Enter on line 1 the same amount you entered on your original or amended return:

- Form 540, line 17
- Form 540 2EZ, line 16
- Form 540NR, line 32

Line 2 Refund or No Amount Due

Enter on line 2 the same amount you entered on your original return:

- Form 540, line 115
- Form 540 2EZ, line 36
- Form 540NR, line 125

If you are amending your return, enter on line 2 the same amount you entered on your California Schedule X, California Explanation of Amended Return Changes, line 11.

Line 3 Amount You Owe

Enter on line 3 the same amount you entered on your original return:

- Form 540, line 111
- Form 540 2EZ, line 35
- Form 540NR, line 121

If you are amending your return, enter on line 3 the same amount you entered on your California Schedule X, line 7.

Part II – Settle Your Account Electronically for Taxable Year 2025

Using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. If you want your refund directly deposited into one or more accounts or your payment withdrawn electronically from your account, you must complete the applicable Parts II and IV **before transmitting the return.**

We will not honor requests completed after transmission of the return. Be sure the account information 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, you must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal**.**

Part III – Make Estimated Tax Payments for Taxable Year 2026

When you e-file, you may opt to schedule the electronic payment of estimated tax payments for taxable year 2026. The amounts you designate on line 6 will be withdrawn from the account listed on lines 9, 10, and 11 on the date you select. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

To cancel 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.

Part IV – Banking Information

Individual taxpayers may request that their refund be electronically deposited into more than one checking or savings account. It's fast, safe, and convenient to have your refund directly deposited into your bank account.

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

Lines 8 and 12 – The refund amounts you designated for direct deposit.

Lines 9 and 13 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Lines 10 and 14 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

Note: Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, we will issue a paper check.

Caution: Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.

Part V – Declaration of Taxpayer(s)

An e-filed tax return is not considered complete or filed unless you sign form FTB 8453-OL **before** you transmit the return.

Deceased taxpayer(s) – The legal representative (e.g., beneficiary, administrator, or executor) of the deceased taxpayer's estate must sign form FTB 8453-OL **before** the return is transmitted.

If you are the surviving spouse/registered domestic partner (RDP) and no administrator or executor has been appointed, you may still file a joint return for the year of death. Write next to your signature that you are the surviving spouse/RDP. Also, write "Deceased" and the date of death next to the name of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary to form FTB 8453-OL) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, and a copy of the death certificate to form FTB 8453-OL.

General Phone Service

Telephone assistance is available year-round from 8 a.m. until 5 p.m. Monday through Friday, except holidays. Hours subject to change.

Telephone:	800.852.5711 from within the Unites States 916.845.6500 from outside the United States
California Relay Service:	711 or 800.735.2929 for persons with hearing or speaking limitations

Asistencia En Español

Asistencia telefónica está disponible durante todo el año desde las 8 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

Teléfono:	800.852.5711 dentro de los Estados Unidos 916.845.6500 fuera de los Estados Unidos
Servicio de Retransmisión de California:	711 o 800.735.2929 para personas con limitaciones auditivas o del habla

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection – Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.