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Corporation											g	
Part I Ta	ax Return	Information (who	ole dollars only	y)								
1 Total inc	come (For	m 100, line 9, For	m 100S, line 8	, Form 100W	, line 9 or For	m 100X, Lin	e 6)				1	
2 Taxable	income (F	orm 100, line 23,	Form 100S, li	ne 21, Form	100W, line 23	or Form 100	X, Line 10))			2	
		00, line 31, Form 1 0, line 37, Form 1										
		m 100, line 38, F										
		ır Account Electro				1 1 01111 1 0 0 %	, 2.110 27).				•	
6 □ Direc			•									
		ls withdrawal	7a Amount	t		7b W	ithdrawal/	date (I	MM/DD/\	YYYY) .		
Part III	Schedule	of Estimated Tax								ırrent ar		·
		First Pa	yment	Sec	cond Payment	t	Third	Paym	ent		Fourth	Payment
8 Amour	nt											
	awal Date											
		Information (Hav	-	•		nformation?)					
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11 Account		on of Officer	 			12 Type of	account:		hecking		Savings	
		rate account be s	ettled as desig	nated in Part	II If I check	Part II Rox 6	S I declare	that t	he accou	int spec	ified in Par	t IV for the direct
deposit refu	and agrees	s with the authorize timated payment	zation stated o	n my return.	If I check Part	II, Box 7, I a	uthorize ar	n elect	ronic fur	ids with	drawal for t	the amount listed
Under penal transmitter, California in due return, remain liable transmitted	Ities of per or interm come tax I understate for the to the FTE	jury, I declare that ediate service pro return. To the best and that if the Fran ax liability and all by the ERO, trans by the ERO, interm	t I am an office vider and the a of my knowled achise Tax Boal applicable inte mitter, or inter	r of the above amounts in Pa ge and belief, rd (FTB) does rest and pena mediate servi	e corporation a art I above ago the corporation not receive follities. I author ce provider. If	and that the incree with the abon's return is all and timely ize the corpo	nformation amounts of true, correct payment of ration retu	n the c ct, and of the ern and ornora	correspor complet corporat accomp tion's ret	nding lir e. If the ion's tax anying : a urn or r	nes of the co corporation cliability, th schedules a efund is del	orporation's 2012 is filing a balance e corporation will nd statements be
Sign												
Here	Signa	ture of Officer			Date	Title)					
Part VI	Declarati	on of Electronic F	Return Origina	tor (FRO) an	d Paid Prena	rer See instr	ructions					
I declare that (If I am only FTB 8453-C the FTB; I hat described in return or for paid prepare	at I have re y an Interi accuratel ave provid n FTB Pub ur years fi er, under	eviewed the above mediate Service P y reflects the data ed the corporate of 1345, 2012 e-file om the date the corporaties of perjury wledge and belief	corporation's rovider, I unde on the return.) officer with a co Handbook for orporation retu y, I declare tha	return and the rstand that I I have obtain opy of all forr Authorized e Irn is filed, wl at I have exan	at the entries of am not responded the corpora ns and inform -file Providers nichever is late nined the abo	on form FTB on sible for revate officer's sation that I was I will keep for and I will I we corporation	8453-C are riewing the ignature or ill file with form FTB 8 make a copon's return	e corpo n form the FT 3453-C by avai and ac	oration's FTB 845 B, and I I on file fo lable to tl	return. 3-C befo have fol or four y he FTB i ving sc	I declare, he cre transmit lowed all ot ears from the lapon requestible and	owever, that form ting this return to her requirements he due date of the st. If I am also the I statements, and
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Must Sign	if self-en	irm's name (or yours self-employed) nd address							FEIN	ZIP Code		
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Instructions for Form FTB 8453-C

California e-file Return Authorization for Corporations

General Information

A Purpose of Form FTB 8453-C

Form FTB 8453-C, California e-file Return Authorization for Corporations, is the signature document for corporate e-file returns. By signing this form, the corporation, 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 corporation's return, plus entries, and banking information on form FTB 8453-C.
- Obtain the corporate officer's signature after you prepare the return, but before you transmit it.
- Sign form FTB 8453-C.
- Provide the corporate officer with:
 - A signed original or copy of form FTB 8453-C.
 - A copy of the corporation return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-C with a copy of the return in your records.

C Corporation Responsibilities

Before the corporation's ERO can e-file the return, the corporation must:

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

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

- Form FTB 8453-C (signed original or copy of the form).
- A paper copy of Form 100, 100W, or 100S, and all supporting schedules.
- A paper copy of the corporation's federal tax 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 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 or California audit.)

D Refund Information

If the corporation wants their refund directly deposited into the corporate bank account, the corporation must complete Parts II and IV before transmitting the return.

To cancel the direct deposit of refund, call FTB e-Programs Customer Service at 916.845.0353.

E Paying Your Taxes

When the corporation e-files their tax return, the corporation can choose from the following payment options:

Pay by electronic funds withdrawal (EFW): Corporations can have all
or part of their balance due withdrawn electronically from their bank
account on the date the corporation 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 corporation 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 corporation uses the EFW payment option and the corporation is a mandatory EFT participant, then the corporation would still be in compliance with the mandatory EFT program.

 Pay by electronic funds transfer (EFT): If the corporation is enrolled in our EFT program the corporation can pay their estimate payments, extension payments, and balance due through this program.

Corporations 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. Corporations 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 corporations 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 corporation is paying through EFT, **Do Not Send The Payment Voucher** (FTB 3586, Payment Voucher for Corporation e-filed Returns).

- Pay Online: The corporation can pay the amount owed using our online payment service for businesses. Go to ftb.ca.gov for more information.
- Pay by check or money order: The corporation 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 FTB accepts the return in the space at the top of form FTB 8453-C.

Part III – Make Estimated Tax Payments for 2013

When the corporation e-files their tax return, the corporation may opt to schedule the electronic payment of estimated tax payments for taxable year 2013. The amount the corporation designates will be withdrawn from a single account listed in Part IV on the date the corporation selects. 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, the corporation 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

The corporation 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 10 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Line 11 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens, but omit spaces and special symbols.

Caution: Check with the corporation's financial institution to make sure the 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 the corporation or its representative. Also, 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 corporation a notice that may include penalties and interest.

Part V – Declaration of Officer

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

Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete Part VI. 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

TTY/TDD: 800.822.6268 for persons with hearing or speech impairments.