

# 2019 Instructions for Form FTB 8453-FID (PMT)

## California Payment for Automatic Extension and Estimate Payment Authorization for Fiduciaries

### General Information

#### A Purpose

Form FTB 8453-FID (PMT), California Payment for Automatic Extension and Estimate Payment Authorization for Fiduciaries, is the signature document for fiduciary e-file extension and estimate payments the fiduciary or officer representing the fiduciary has authorized. By signing this form the fiduciary and paid preparer declare the electronic funds withdrawal, (EFW) payment request information is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the EFW payment request 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 EFW; the acknowledgement containing the date of acceptance for the accepted EFW request is that proof.

#### B Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Review the fiduciary's EFW payment request information and banking information on form FTB 8453-FID (PMT).
- Obtain the fiduciary or officer representing the fiduciary's signature after you prepare the EFW payment request but before you transmit it.
- Sign form FTB 8453-FID (PMT).
- Provide fiduciary or officer representing the fiduciary with a signed original or copy of form FTB 8453-FID (PMT).
- Retain the original or copy of form FTB 8453-FID (PMT) for four years from the date the EFW payment request is accepted.

#### C Fiduciary Responsibilities

Before the fiduciary's paid preparer can e-file your EFW payment request, you must:

- Verify all information on form FTB 8453-FID (PMT), including employer identification number and banking information. Confirm your routing and account numbers.
- Sign form FTB 8453-FID (PMT) after the EFW payment request is prepared but before it is transmitted.
- Submit the signed form FTB 8453-FID (PMT) to the fiduciary's paid preparer (fax is acceptable).

After the fiduciary's EFW payment request is e-filed, the fiduciary should retain form FTB 8453-FID (PMT) (signed original or copy of the form) for the California statute of limitations period.

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 fiduciary's California or federal tax returns are related to or subject to a California or federal audit.

### Specific Instructions

#### Date of Acceptance

Enter the date the FTB accepts the EFW payment request in the space at the top of form FTB 8453-FID (PMT).

#### Settle your Account Electronically

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.

Schedule the payments by the due dates to avoid a late payment penalty. For more payment options, go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay).

#### Part I – Extension Payment Information for Taxable Year 2019

The fiduciary may opt to schedule the fiduciary's extension tax payment for taxable year 2019. The amount designated on line 1 will be withdrawn from the account listed on lines 5, 6, and 7 on the date you select. Be sure to select the date on or before the due date of the extension tax payment to avoid penalties and interest charges.

**To cancel a scheduled extension tax payment**, the fiduciary or officer representing the fiduciary must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of withdrawal.

#### Part II – Schedule of Estimated Tax Payments for Taxable year 2020

The fiduciary may opt to schedule the electronic payment of estimated tax payments for taxable year 2020. The amounts designated on line 3 will be withdrawn from the account listed on lines 5, 6, and 7 on the date selected. Be sure to select the 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 fiduciary or officer representing the fiduciary must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of withdrawal.

#### Payment Authorization

An e-filed EFW payment request is not considered e-filed unless the FTB 8453-FID (PMT) is signed by the fiduciary or officer representing the fiduciary before the payment(s) is transmitted.

#### General Phone Service

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except Holidays. Hours subject to change.

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

#### Asistencia en español:

Asistencia telefónica está disponible durante todo el año desde las 7 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

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