

# Limited Liability Company's List of Members and Consents

For use by limited liability companies (LLCs) with one or more nonresident members. Attach to Form 568 and give a copy to each nonresident member. Use additional sheet(s) if necessary. Separate forms FTB 3832 for individual (or groups of individuals) nonresident members are permissible.

Limited liability company name	Federal employer identification number (FEIN) _____ Secretary of State file number _____
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**Note:** Completion of this form does not satisfy the requirements for filing an individual income tax return for California. See General Information C.

List below the names and identification numbers of members of record at the end of the LLC's taxable year.

Number	Member's name	Only nonresident members must sign: I consent to the jurisdiction of the State of California to tax my pro rata share of the LLC income attributable to California sources.		Social security no./FEIN
		Signature	Date	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

List below the names and identification numbers of members who sold or transferred their ownership interest before the end of the LLC's taxable year.

Number	Member's name	Only nonresident members must sign: I consent to the jurisdiction of the State of California to tax my pro rata share of the LLC income attributable to California sources.		Social security no./FEIN
		Signature	Date	
1				
2				
3				
4				
5				

## General Information

### A Purpose

When an LLC has one or more members who are nonresidents of California, use form FTB 3832 to:

- List the names and social security numbers or federal employer identification numbers of all members; and
- Obtain the signature of each nonresident member evidencing consent to the jurisdiction of California to tax that member's pro rata share of income attributable to California sources.

**Note:** If a member fails to sign form FTB 3832, the LLC is required to pay tax on the member's distributive share of income at the highest marginal rate. Any amount paid by the LLC will be considered a payment made by the member.

### B When to File

File form FTB 3832:

- For the first taxable period for which the LLC became subject to tax; or
- For any taxable period in which the LLC had a nonresident not previously listed on form FTB 3832.

### C Nonresidents Who Must File a California Return

If you are a nonresident member, in addition to signing form FTB 3832, you may also need to file Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. You must file Form 540NR if you had income from California sources and:

- You were single or unmarried at the end of 1998 and your gross income from all sources was more than \$10,623; or adjusted gross income from all sources was more than \$8,498; or
- You were married at the end of 1998, and you and your spouse had a combined gross income from all sources of more than \$21,246; or adjusted gross income from all sources of more than \$16,996; or
- You owe \$1 or more of California tax.

### D Group Nonresident Member Return

Nonresident members of an LLC doing business in California may elect to file a group nonresident return using Form 540NR. For more information, get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR.