

Date Accepted \_\_\_\_\_

TAXABLE YEAR

2006

California e-file Return Authorization for Limited Liability Companies

FORM

8453-LLC

Name of Limited Liability Company

Employer Identification Number

Part I Tax Return Information (whole dollars only)

Table with 5 rows: 1 Total income, 2 Ordinary income, 3 Tax and fee due, 4 Overpayment, 5 Total amount due.

Part II Settle Your Account Electronically

6 [ ] Electronic Funds Withdrawal 6a Amount 6b Withdrawal Date (MM/DD/YYYY)

Part III Make Annual Tax Payment for Taxable Year 2007 This is not an installment payment for the current amount you owe.

Table with 2 columns: Label (7 Amount, 8 Withdrawal Date) and Payment.

Part IV Banking Information (Have you verified your banking information? Incorrect information causes delays, which may cause penalties and interest.)

9 Routing number 10 Account number 11 Type of account: [ ] Checking [ ] Savings

Part V Declaration of Officer

I authorize the limited liability company account be settled as designated in Part II. I understand that the banking information I provided in Part IV will be used to complete any transaction designated in Part II or Part III.

Under penalties of perjury, I declare that I am an officer of the above limited liability company and that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider and the amounts in Part I above agree with the amounts on the corresponding lines of the limited liability company's 2006 California income tax return.

Sign Here Signature of Officer Date Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above limited liability company's return and that the entries on form FTB 8453-LLC are complete and correct to the best of my knowledge.

ERO Must Sign ERO's signature Date Check if also paid preparer Check if self-employed ERO's SSN/PTIN Firm's name and address FEIN ZIP Code

Under penalties of perjury, I declare that I have examined the above limited liability company's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Paid Preparer Must Sign Paid preparer's signature Date Check if self-employed Paid preparer's SSN/PTIN Firm's name and address FEIN ZIP Code

# Instructions for Form FTB 8453-LLC

DO NOT MAIL THIS FORM TO FTB

## California e-file Return Authorization for Limited Liability Companies

### General Information

#### A Purpose of Form FTB 8453-LLC

Form FTB 8453-LLC is the signature document for limited liability company e-file returns. By signing this form the limited liability company, 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:

- Obtain the limited liability company officer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453-LLC.
- Provide the limited liability company officer with:
  - A signed original or copy of form FTB 8453-LLC; and
  - A copy of the limited liability company return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-LLC with a copy of the return in your records.

#### C Limited Liability Company (LLC) Responsibilities

**Before** the limited liability company's ERO can e-file the LLC return, the LLC officer must:

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

**After** the limited liability company's return is e-filed, the LLC must retain the following documents for the California statute of limitations period:

- Form FTB 8453-LLC (signed original or copy of the form);
- A paper copy of Form 568, and all supporting schedules; and
- A paper copy of the LLC'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.)

#### D Paying Your Taxes

When the limited liability company e-files, the LLC can choose from the following payment options:

- **Pay by electronic funds withdrawal:** The LLC can have all or part of its balance due withdrawn electronically from its bank account on the date the LLC chooses.

To cancel an electronic funds withdrawal, the LLC must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

If the limited liability company uses this option, **Do Not Send The Payment Voucher (form FTB 3588).**

- **Pay by check or money order:** The limited liability company can pay by check or money order using form FTB 3588, Voucher for Limited Liability Company e-filed Returns. Mail form FTB 3588 with payment to the FTB.

**Note:** Make checks payable in U.S. dollars and drawn against a U.S. financial institution.

### Specific Instructions

#### Date of Acceptance

Enter the date we accept the return in the space at the top of form FTB 8453-LLC.

#### Part III – Make Annual Tax Payment for 2007

When the limited liability company e-files it may opt to schedule the electronic payment of the annual tax payment for taxable year 2007. The amount the LLC designates will be withdrawn from a single LLC account listed in Part IV on the date the LLC selects. Select a date on or before the due date of the annual tax payment to avoid penalties and interest charges.

**To cancel a scheduled annual tax payment, the LLC must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.**

#### Part IV – Banking Information

Find the routing and account numbers on the LLC's check or bank statement, or by contacting the LLC's financial institution. Do not use a deposit slip as it may contain internal routing numbers.

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

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

FTB is not responsible when a financial institution rejects an electronic funds withdrawal transaction. 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 LLC 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-LLC is signed by the officer **before** the return is transmitted.

#### Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. 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."

**Assistance for Persons with Disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.