

**2007****Limited Liability Company Nonresident Members' Consent****3832**

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 sheets if necessary. Separate forms FTB 3832 for each nonresident member (or groups of nonresident members) may be used.

Limited liability company name	Secretary of State file number
	FEIN

**Note:** Completion of this form does not satisfy the requirements for filing a California income tax return. See General Information C.

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

Number	Nonresident member's name	I consent to the jurisdiction of the State of California to tax my distributive share of the LLC income attributable to California sources.		Nonresident member's SSN, ITIN, or FEIN
		Signature	Date	
1				
2				
3				
4				
5				

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

Number	Nonresident member's name	I consent to the jurisdiction of the State of California to tax my distributive share of the LLC income attributable to California sources.		Nonresident member's SSN, ITIN, or FEIN
		Signature	Date	
1				
2				
3				
4				
5				

**What's New**

**Registered Domestic Partners (RDP)** – Effective for taxable years beginning on or after January 1, 2007, RDPs under California law must file their California income tax returns using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs will have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

If you entered into in a same sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic partnership, effective for taxable years beginning on or after January 1, 2007, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. For more information on what states have legal unions that are considered substantially equivalent, go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **RDP**.

For purposes of California Income tax, references to a spouse, a husband, or a wife also refer to a Registered Domestic Partner (RDP), unless otherwise specified. When we use the initials (RDP) they refer to both a California Registered Domestic "Partner" and a California Registered Domestic "Partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

**A Purpose**

Single member LLCs do not complete form FTB 3832. A single member LLC consents to be

taxed under California jurisdiction by signing the Single Member LLC Information and Consent on Form 568. Multiple member LLCs must complete and sign form FTB 3832.

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

- List the names and social security numbers (SSN), individual taxpayer identification numbers (ITIN), or federal employer identification numbers (FEIN) of all such members.
- Obtain the signature of each nonresident member evidencing consent to the jurisdiction of the State of California to tax that member's distributive share of income attributable to California sources.

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 that member's highest marginal rate. Any amount paid by the LLC will be considered a payment made by the member (California Revenue and Taxation Code Section 18633.5). Get Form 568, Limited Liability Company Tax Booklet and Instructions, for more information.

If the nonresident member has a spouse/RDP, the spouse/RDP must also sign form FTB 3832.

**B When to File**

File form FTB 3832 for either of the following:

- The first taxable period for which the LLC became subject to tax with nonresident members.

- Any taxable period during which the LLC had a nonresident member who has not signed form FTB 3832.

**C Nonresidents Who Must File a California Return**

Nonresident members (individuals, estates, trusts, corporations, etc.) are required to file the appropriate California tax returns, in addition to signing form FTB 3832. An individual nonresident must file a California nonresident or part-year resident tax return if the individual had income from California sources and:

- Was single, unmarried, or not in a registered domestic partnership at the end of 2007 and the individual's gross income from all sources was more than \$14,138; or adjusted gross income from all sources was more than \$11,310.
- Was married or in a registered domestic partnership at the end of 2007, and the individual and spouse/RDP had a combined gross income from all sources of more than \$28,276; or adjusted gross income from all sources of more than \$22,620.

Get Form 540NR Nonresident or Part-Year Resident Booklet, for additional information.

**D Group Nonresident Member Return**

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