**DO NOT MAIL THIS FORM TO FTB**

Date Accepted _____

TAXABLE YEAR **2009**

# California e-file Return Authorization for Limited Liability Companies

FORM **8453-LLC**

Limited liability company name | Identifying number

**Part I** **Tax Return Information** (whole dollars only)

1 Total income (Form 568, Schedule B, line 12) . . . . . 1 _____
2 Ordinary income (Form 568, Schedule B, line 23) . . . . . 2 _____
3 Tax and fee due (Form 568, line 10) . . . . . 3 _____
4 Overpayment (Form 568, line 11) . . . . . 4 _____
5 Total amount due (Form 568, line 16) . . . . . 5 _____

**Part II** **Settle Your Account Electronically for Taxable Year 2009.** (Due 04/15/10)

6 ☐ Electronic funds withdrawal **6a** Amount _____ **6b** Withdrawal date (MM/DD/YYYY) _____

**Part III** **Make Annual Tax or Estimated Fee Payment for Taxable Year 2010** This is NOT an installment payment for the current amount the LLC owes.

| | Annual Tax Payment | Estimated Fee Payment |
|---|---|---|
| 7 Amount | | |
| 8 Withdrawal date | | |

**Part IV** **Banking Information** (Have you verified the LLC's banking information?)

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 Parts II, III, and IV. If I check Box 6, I authorize an electronic funds withdrawal for the amount listed on line 6a and for the 2010 annual tax or estimated fee payment amount listed on line 7 from the account specified in Part IV.

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 2009 California income tax return. To the best of my knowledge and belief, the limited liability company's return is true, correct, and complete. If the limited liability company is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the limited liability company's tax liability, the limited liability company will remain liable for the tax liability and all applicable interest and penalties. I authorize the limited liability company return and accompanying schedules and statements be transmitted to the FTB by my ERO, transmitter, or intermediate service provider. **If the processing of the limited liability company's return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, the reason(s) for the delay or the date when the refund was sent.**

**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. (If I am only an Intermediate Service Provider, I understand that I am not responsible for reviewing the limited liability company's return. I declare, however, that form FTB 8453-LLC accurately reflects the data on the return.) I have obtained the signature from the limited liability company officer on form FTB 8453-LLC before transmitting this return to the FTB; I have provided the limited liability company officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345B, 2009 e-file Handbook for Authorized e-file Providers of California Business Returns, and in FTB Pub. 1345, 2009 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-LLC on file for **four** years from the due date of the return or four years from the date the limited liability company return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, 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. I make this declaration based on all information of which I have knowledge.

**ERO Must Sign**

ERO's-signature ▶ | Date | Check if also paid preparer ☐ | Check if self-employed ☐ | ERO's SSN/PTIN

Firm's name (or yours if self-employed) 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. I make this declaration based on all information of which I have knowledge.

**Paid Preparer Must Sign**

Paid preparer's signature ▶ | Date | Check if self-employed ☐ | Paid preparer's SSN/PTIN

Firm's name (or yours if self-employed) and address ▶ | FEIN | ZIP Code

# Instructions for Form FTB 8453-LLC

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

## General Information

### A Purpose of Form FTB 8453-LLC

Form FTB 8453-LLC, California e-file Return Authorization for Limited Liability Companies, is the signature document for limited liability company LLC e-file returns. By signing this form, the LLC, 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 LLC's return, plus entries, and banking information on form FTB 8453-LLC.
- Obtain the LLC officer's signature after you prepare the return, but before you transmit it.
- Sign form FTB 8453-LLC.
- Provide the LLC officer with:
  - A signed original or copy of form FTB 8453-LLC.
  - A copy of the LLC 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.
- 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 or California audit.)

### D Paying Your Taxes

When the LLC 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.

  If the limited liability company uses this option, **Do Not Send The Payment Voucher (form FTB 3588**, Payment Voucher for LLC e-filed Returns).

  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.

- **Pay by check or money order:** The LLC can pay by check or money order using form FTB 3588. Mail form FTB 3588 with payment to the FTB.

  Using blue or black ink, make 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-LLC.

### Part III – Make Annual Tax Payment or Estimated Fee Payment for 2010

When the LLC e-files their tax return it may opt to schedule the electronic payment of the annual tax, or estimated fee payment for taxable year 2010. 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 or estimated fee payment to avoid penalties and interest charges.

Limited Liability Companies (LLCs) are required to estimate and pay the LLC fee by the 15th day of the 6th month after the beginning of the taxable year. (AB 1452 Stats. 2008 CH 763)

To **cancel a scheduled annual tax or estimated fee 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.

**Caution:** Be sure the account information is correct. 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 Part VI. 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