

TAXABLE YEAR

**California Payment for Automatic
Extension Authorization for Business Entities**

FORM

2016**8453-BE (PMT)**

Name of business entity (corporation, limited liability company, or partnership)

Identifying number

Part I Extension Payment Information for Taxable Year 2016

1 Electronic Funds Withdrawal (EFW) Amount _____

2 Withdrawal Date (mm/dd/yyyy) _____

Part II Banking Information for Electronic Funds Withdrawal

3 Routing number _____

4 Account number _____

5 Type of account: Checking Savings**Payment Authorization**

I authorize an EFW on the date indicated on line 2 for the amount stated on line 1. The above EFW is to be made from the bank indicated on lines 3, 4, and 5. This authorization will remain in effect unless I contact the FTB to cancel the request. I request that the payment above be deducted from the bank account on the date specified above. If this date falls on a Saturday, Sunday, or holiday, the transfer is authorized for the next business day. If the FTB cannot deduct the payment from the account because of insufficient funds or because the bank account is closed, the FTB may charge a dishonored payment penalty. I will be responsible for any overdraft fees charged by the bank. Under penalties of perjury under the laws of the State of California, I declare that I have completed this payment authorization to the best of my knowledge and belief; it is true, correct, and complete.

Sign Here	Signature of business entity's representative ▶ _____	Date _____
	Title ▶ _____	

Paid Preparer

Under penalties of perjury, I declare that I have examined the above taxpayer's payment information, 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.

Sign Here	Paid preparer's signature ▶ _____	PTIN _____
	Firm's name ▶ _____	Date _____

KEEP THIS FORM FOR YOUR RECORDS – DO NOT MAIL TO THE FRANCHISE TAX BOARD (FTB)

2016 Instructions for Form FTB 8453-BE (PMT)

California Payment for Automatic Extension Authorization for Business Entities

Purpose of Form FTB 8453-BE (PMT)

Form FTB 8453-BE (PMT), California Payment for Automatic Extension Authorization for Business Entities, is the signature document for the corporation, limited liability company, or partnership's e-file extension payment the business entity or business entity's representative has authorized. By signing this form the business entity and paid preparer declare the 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 electronic funds withdrawal (EFW) – the acknowledgement containing the date of acceptance for the accepted EFW request is that proof.

Paid Preparer Responsibilities

As an authorized e-file provider, you must:

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

Business Entity Responsibilities

Before the business entity's can e-file your EFW payment request, you must:

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

After the business entity's EFW payment request is e-filed, the business entity must retain the form FTB 8453-BE (PMT) (signed original or copy of the form) for the California statute of Limitations period.

The California statute of limitations is four years from the date the EFW payment request is accepted.

Date of Acceptance

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

Settle your Account Electronically

Using electronic funds withdrawal (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 should 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 payment by the due date to avoid a late payment penalty. For more payment options, go to ftb.ca.gov and search for **payment options**.

Extension Tax Payment for 2016

The business entity may opt to schedule the business entity's extension tax payment for taxable year 2016. The amount designated on line 1 will be withdrawn from the account listed on lines 3, 4, and 5 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 business entity or the business entity's representative 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-BE (PMT) is signed by the business entity or the business entity's representative before the payment(s) is transmitted.

Additional Information

TTY/TDD: 800.822.6268 for persons with hearing or speech impairments.