2025 Instructions for Form FTB 8453-LLC

California e-file Return Authorization for Limited Liability Companies

General Information

A Purpose

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 authorized member or manager's signature after you prepare the return, but before you transmit it.
- Sign form FTB 8453-LLC.
- Provide the LLC authorized member or manager 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 copy of signed form FTB 8453-LLC with a copy of the return in your records.

C Limited Liability Company (LLC) Responsibilities

Before the LLC's ERO or paid preparer can e-file the LLC return, the LLC authorized member or manager 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 or paid preparer.

After the LLC's return is e-filed, the LLC should 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, Limited Liability Company Return of Income, and all supporting schedules.
- A paper copy of the LLC's federal tax return.

The general 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 if the LLC's California or federal tax returns are related to or subject to a federal audit.

D Paying Your Taxes

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

- **Pay by electronic funds withdrawal (EFW):** LLCs can have all or part of their balance due withdrawn electronically from their bank account on the date the LLC chooses.

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

  To cancel an electronic funds withdrawal, the LLC must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal.

- **Pay online:** The LLC can pay the amount owed using Web Pay, our secure online payment service. Go to **ftb.ca.gov/pay**.
- **Pay by credit card:** The LLC can pay the amount owed by Discover, MasterCard, Visa, or American Express Card. Go to **officialpayments.com**. ACI Payments, Inc. (formerly Official Payments) charges a convenience fee for using this service.
- **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 the address on the voucher.

  Using black or blue 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 the FTB accepts the return in the space at the top of form FTB 8453-LLC.

Part III – Make Annual Tax or Estimated Fee Payment for Taxable Year 2026

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 2026. The amount the LLC designates will be withdrawn from a single LLC bank account listed in Part V 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.

The tax liability must be paid by the original due date of the return.

To cancel a scheduled annual tax or estimated fee payment, the LLC must call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal.

Part IV – Pass-Through Entity (PTE) Elective Tax Payment for Taxable Year 2026

A qualified PTE may opt to schedule the electronic payment for the elective tax for taxable year 2026. The amount the PTE designates will be withdrawn from the bank account listed in Part V on the date the PTE selects. For taxable year 2026, select a date for the first PTE elective tax payment that is on or before June 15 during the taxable year of the election of the qualified PTE.

To cancel a scheduled PTE elective tax payment, call FTB e-Programs Customer Service at 916.845.0353 at least **two working days** before the date of the withdrawal.

Part V – Banking Information

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

Line 10 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Line 11 – 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, the FTB will send the LLC a notice that may include penalties and interest.

Part VI – Declaration of Authorized Member or Manager

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453-LLC is signed by the authorized member or manager **before** the return is transmitted.

Bulk e-file authorization (multiple LLCs) – It is acceptable to provide one signed form FTB 8453-LLC for multiple related LLCs with the same signing member or manager. Enter "Multiple – see attached schedule" as the LLC name and enter "Multiple" for Part I, Tax Return Information line 1 through line 4. Leave Parts II, III, IV, and V blank. Attach a schedule listing the LLC names, corresponding identifying numbers, total income, ordinary income, tax and fee due, overpayment, and total amount due included in the bulk e-file return authorization to the form FTB 8453-LLC. The signing member or manager must initial on the schedule next to each entity validating the entity's inclusion in the bulk e-file return authorization.

Part VII – Declaration of ERO and Paid Preparer

The ERO and paid preparer must sign and complete Part VII. Handwritten signatures or approved alternatives are acceptable as noted in FTB Pub. 1345, 2025 Handbook for Authorized e-file Providers. 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."

General Phone Service

Telephone assistance is available year-round from 8 a.m. until 5 p.m. Monday through Friday, except holidays. Hours subject to change.

Telephone:	800.852.5711 from within the United States 916.845.6500 from outside the United States
California Relay Service:	711 or 800.735.2929 for persons with hearing or speaking limitations

Asistencia En Español:

Asistencia telefónica está disponible durante todo el año desde las 8 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

Telefono:	800.852.5711 dentro de los Estados Unidos 916.845.6500 fuera de los Estados Unidos
Servicio de Retransmisión de California:	711 o 800.735.2929 para personas con limitaciones auditivas o del habla