

Date Accepted _____

TAXABLE YEAR

2020

California e-file Return Authorization for Limited Liability Companies

FORM

8453-LLC

Limited liability company name

California Secretary of State (SOS) file number or FEIN

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Lines 1-5: Total income, Ordinary income, Tax and fee due, Overpayment, Total amount due.

Part II Settle Your Account Electronically for Taxable Year 2020.

6 [] Electronic funds withdrawal 6a Amount 6b Withdrawal date (mm/dd/yyyy)

Part III Make Annual Tax or Estimated Fee Payment for Taxable Year 2021 This is NOT an installment payment for the current amount the LLC owes.

Table with 3 columns: Line number, Annual Tax Payment, Estimated Fee Payment. Lines 7-8: Amount, 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 Authorized Member or Manager

I authorize the limited liability company account to 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 2021 annual tax or estimated fee payment amount listed on line 7 from the bank account specified in Part IV. Under penalties of perjury, I declare that I am an authorized member or manager 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 2020 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 to 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 or intermediate service provider the reason(s) for the delay or the date when the refund was sent.

Sign Here Signature of authorized member or manager 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 authorized member or manager on form FTB 8453-LLC before transmitting this return to the FTB; I have provided the limited liability company authorized member or manager 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. 1345, 2020 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 PTIN Firm's name (or yours if self-employed) and address Firm's 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 PTIN Firm's name (or yours if self-employed) and address Firm's FEIN ZIP code

2020 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. Official Payments Corporation 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 2021

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 2021. The amount the LLC designates will be withdrawn from a single LLC bank 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.

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

Part V – 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 5. Leave Parts II, III and IV 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 VI – Declaration of ERO and Paid Preparer

The ERO and paid preparer must sign and complete Part VI. Handwritten signatures or approved alternatives are acceptable as noted in FTB Pub. 1345, 2020 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 7 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

TTY/TDD: 800.822.6268 for persons with hearing or speech disability
711 or 800.735.2929 California relay service

Asistencia en español:

Asistencia telefónica está disponible durante todo el año desde las 7 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

TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla
711 ó 800.735.2929 servicio de relevo de California