

2025 Instructions for Form FTB 8453-BE (PMT)

California Payment Authorization for Business Entities

General Information

A Purpose

Form FTB 8453-BE (PMT), California Payment Authorization for Business Entities, is the authorization document for the corporation, exempt organization and certain trusts, limited liability company (LLC), or partnership's e-file extension, estimated tax, annual tax, estimated fee payments, and pass-through entity (PTE) elective tax payments. By signing this form, the business entity, electronic return originator (ERO), and paid preparer declare that the electronic funds withdrawal (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. This form is not proof of filing an EFW request. The acknowledgement containing the date of acceptance for the accepted EFW request is that proof.

B ERO and 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 copy of form FTB 8453-BE (PMT) for the California statute of limitations period.

C Business Entity Responsibilities

Before the ERO or paid preparer can e-file the EFW payment request, the business entity must:

- Verify all information on form FTB 8453-BE (PMT), including California corporation number, California Secretary of State (SOS) file number or federal employer identification number (FEIN), and banking information. Confirm the bank 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 ERO or paid preparer.

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

Specific Instructions

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 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 may 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/pay.

Part I Extension Payment Information for Taxable Year 2025

The business entity may opt to schedule the business entity's extension tax payment for taxable year 2025. The amount designated on line 1 will be withdrawn from the bank account listed in Part V on the date you select. Be sure to select a date on or before the original due date of the return to avoid penalties and interest charges.

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

Part II Schedule of Estimated Tax Payments for Taxable Year 2026

The corporation or exempt organization may opt to schedule the electronic payment of estimated tax payments for taxable year 2026. The amount the corporation or exempt organization designates will be withdrawn from the bank account listed in Part V on the date the corporation or exempt organization selects. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

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

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

An LLC 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 the 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, 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 Payments for Taxable Years 2025 and 2026

A qualified PTE may opt to schedule the electronic payment for the elective tax for taxable years 2025 and 2026. The amount the PTE designates will be withdrawn from the bank account listed in Part V on the date the PTE selects. For the 2025 taxable year, select a date for the second PTE elective tax payment that is on or before the original due date of the qualified PTE's return. 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.

Payment Authorization

An e-filed EFW payment request is not considered e-filed unless form FTB 8453-BE (PMT) is signed by the business entity or the business entity's representative before the payment(s) is transmitted.

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.

Teléfono: 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