

# 2018 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, limited liability company (LLC), or partnership's e-file extension, estimated tax, annual tax, and estimated fee payments. By signing form FTB 8453-BE (PMT), the business entity 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. Form FTB 8453-BE (PMT) is not proof of filing an EFW request. The acknowledgement containing the date of acceptance for the accepted EFW request is that proof.

#### B 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.

#### C Business Entity Responsibilities

Before the business entity's 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 (CA 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 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.

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

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 business entity's California or federal tax returns are related to or subject to a California or federal audit.

### Specific Line 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 could 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](http://ftb.ca.gov/pay).

#### Part I Extension Payment Information for Taxable Year 2018

The business entity may opt to schedule the business entity's extension tax payment for taxable year 2018. ~~The amount designated on Part I, line 1 will be withdrawn on the date indicated on line 2, from the bank account listed on Part IV, lines 7, 8, and 9.~~ 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,** 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.

#### Part II Schedule of Estimated Tax Payments for Taxable Year 2019

The corporation may opt to schedule the electronic payment of estimated tax payments for taxable year 2019. ~~The estimated tax payment amount(s) designated on Part II, line 3 will be withdrawn on the date(s) indicated on line 4 from the bank account listed on Part IV.~~ 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,** the corporation must 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 2019

An LLC may opt to schedule the electronic payment of the annual tax or estimated fee payment for taxable year 2019. ~~The payment amount designated on Part III, line 5 will be withdrawn on the date entered on line 6 from the bank account listed in Part IV.~~ 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.

#### 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 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.

Teléfono: 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