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Summary: Any LLC doing business in California that has over $250,000 in gross income attributable to California must pay an annual LLC fee. Although this tax is not technically a gross receipts tax, the amount due is based on gross income attributable to California. Question Answer If your LLC meets one or more of the following conditions: Doing
business in California Registered with the California Secretary of State Then your LLC must pay California's $800 annual tax plus an annual LLC fee based on gross income attributable to California Secretary of State Then your LLC must pay California's LLC fee based on gross income attributable to California's $800 annual tax plus an annual LLC fee based on gross income attributable to California Secretary of State Then your LLC must pay California's LLC fee based on gross income attributable to California's $800 annual tax plus an annual LLC fee based on gross income attributable to California's $800 annual tax plus an annual LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to California's LLC fee based on gross income attributable to Californi
Your annual California LLC Fee is based on your total California's $800 annual tax. California's website. This amount is in addition to California's $800 annual tax. California Gross Income Annual LLC Fee $250,000 - $499,999 $2,500 $1,000,000 - $4,999,999
$6,000 $5,000,000 or more $11,790 For California's Annual LLC Fee(s), there are three forms you need to keep in mind: You can pay the $800 annual tax with Limited Liability Company Tax Voucher (FTB 3522) by the 15th day of the current tax year. You can estimate and pay the LLC fee with Estimated Fee for
LLCs (FTB 3536) by the 15th day of the 6th month after the beginning of the current tax year. You can then deduct the amount of tax paid through the above forms (FTB 3536 and FTB 3522) from your California Limited Liability Company Return of Income (Form 568) from line item 7 on the first page. LLCs must estimate and pay the annual fee by
the 15th day of the 6th month of the current tax year (so, generally June 15th) with form FTB 3536. However the annual $800 tax is due by the 15th day of the £LC's tax year ends prior to the 15th day of the 6th month, the £LC must pay the fee
by the due date for filing its Form 568, Limited Liability Company Return of Income. You can learn more about California's LLC Fee on FTB 3556 LLC MEO and on California's LLC Fee on FTB 3556 LLC MEO and on California's Limited Liability Company information page. TaxValet will not file and pay your California LLC Fee and will depend on your CPA to handle this. Disclaimer: Our attorney
wanted you to know that no financial, tax, legal advice or opinion is given through this post. All information and is intended for information and educational purposes only. Information is provided "as is" and without warranty. Join our mailing list to receive free updates that
could help protect your business from audit. This paginated table is initially sorted by Last update, so new and recently updated forms are listed first. You can also sort by Number or Title, or filter the list by entering any part of a form's number or title in the Filter items field. The Limited Liability Company (LLC) structure is fairly new in the world
business. Despite its relative newness, it has quickly become one of the most popular types of company structures for many small and medium businesses. It is, in some ways, a "hybrid" business structure, because it manages to combine the relative ease of approval and application that comes from a DBA/sole proprietorship but provide business
owners with some of the financial protection that is associated with a larger corporation. When forming an LLC, you can expect the Secretary of State to review and approve your application as long as you meet all the requirements. Once you get your LLC status, you will have to start looking at some of the financial documentation required for
running a business. In this case, you'll need to fill CA Form 568 on an annual basis. But what is this, and how do you fill it out? Follow these CA Form 568 is a tax document. For an LLC, it is probably the most important tax document. All the
other additional financial records and tax documents must agree and comply with whatever ultimately ends up on CA form 568. You can think of CA form 568 as your LLC's "master tax documents for taxation purposes."
But, you should outline all the information you put in those documents based on what you disclose in CA Form 568. Everything should be consistent with what appears there. Who Needs To File Form 568? Generally, all LLCs operating in California need to file this form. Along with Form 3522, you will have to file CA Form 568 if your LLC tax status is
either as a disregarded entity or a partnership. Thus, you will need to file both if you are running a small business. A disregarded entity is usually a single person or married couple working in partnership, who are choosing the LLC structure rather than DBA/sole proprietorship business status. In this case, a disregarded entity means a business entity
that is financially separate from its owner. However, the terms of ownership are the same. So, for example, a person running a small business is both the owner and operator. With DBA status, there is no distinction between the person's business. That is why financial liability can access that person's finances. A disregarded entity is
legally considered a separate thing from the person running the business for liability purposes. But, when tax time comes, that single person files as the disregarded entity. In effect, the individual is owning up to being responsible for that business. A partnership is, of course, more straightforward. It involves two or more people that are not married
but are agreeing to equal stakes, investment, and responsibility for that business. In the state of California, people in a legally recognized marriage or union can be considered a single entity to run a company on request. But outside of that circumstance, a partnership is generally required for two or more people running a business
together. The Partner Document A business owner cannot file this document on its own. There is another tax-related document that always goes along with CA form 3522 consists of your LLC's franchise tax. In California, it currently sits at a minimum of $800. However, it breaks down depending on your declared
income. $250,000 - $499,999 = $900 $500,000 - $999,999 = $2500 $1,000,000 - 4,999,999 = $6000 Over $5,000,000 = $11,790 However, new business owners should note that this isn't the "final tax" that one has to pay. The franchise tax is a fixed amount every company with LLC or corporate status pays every year in addition to the taxes they file
as determined by CA Form 568. It is, in effect, a "fee" levied for doing business in the state of California. What To Put In The CA form 568 instructions are detailed but straightforward. When filling out this form, you are laying out your complete financial activity for the year. You should include details like: Use Tax Withholding Refunds Property
Distributions Members' Shares of Income, Deductions & Credits Annual Tax for the LLC LLC Fee Total Income of the LLC However, you have to file the other categories every year. Honesty and consistency are key to smooth filing and submission of CA form 568. If there are
inconsistencies or contradictions between what appears in CA Form 568 and other tax documents, there may be an investigation, and, in the worst-case scenario, fees and penalties. However, as long as you are accurate and meticulous about your business finances, then following CA form 568 instructions should not be complicated. Thus, it will result
in a clean financial "bill of health" for your company when it is time to submit documents. References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and to the California law conforms to the Internal
Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal law. When California conforms to federal law. When California conforms to federal law.
FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include
information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law. What's New Small Business COVID-19 Relief Grant Program of the California Revenue and Taxation Code (R&TC) in the instructions.
California allows an exclusion from gross income for grant allocations received by a taxpayer pursuant to the COVID-19 Relief Grant under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant Under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant Under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant Under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant Under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant Under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant Under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant Under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant Under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant Under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant Under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant Under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant Under Executive Order No. E 20/21-
exclude that amount for California purposes. Special Reporting for R&TC Section 41 - Beginning in taxable year 2020, partners, members, shareholders, or beneficiaries of pass-through entities conducting a commercial cannabis activity licensed under the California Medicinal and Adult-Use Cannabis Regulation and Safety Act (MAUCRSA) should file
form FTB 4197, Information on Tax Expenditure Items. The Franchise Tax Board (FTB) uses information from form FTB 4197 for reports required by the California MAUCRSA, or received flow-through income from another pass
through entity in that business, attach a schedule to the Schedule K-1 (568) showing the breakdown of the following information: The member's share of total credits related to the cannabis business. Get form FTB 4197 for more
information. Paycheck Protection Program (PPP) Loan Forgiveness - For taxable years beginning on or after January 1, 2019, California law allows an exclusion from gross income for covered loan amounts forgiven under the federal CARES Act, Paycheck Protection Program and Health Care Enhancement Act, Paycheck Protection Program Flexibility
Act of 2020, or the Consolidated Appropriations Act, 2021. The Consolidated Appropriations Act, 2021. The Consolidated Appropriations Act, 2021, allows deductions for eligible entity" means
a taxpayer that is either a publicly-traded company or does not meet the 25% reduction from gross receipts requirements under Section 311 of the Consolidated Appropriations Act, 2021. For more information, see specific line instructions or R&TC Section 17131.8. Revenue Procedure 2021-20 allows taxpayers to make an election to report the
eligible expense deductions related to a PPP loan on a timely filed original 2021 tax return including extensions. If a taxpayer makes an election for federal purposes, California will follow the federal treatment for California tax purposes. Advance Grant Amount - For taxable years beginning on or after January 1, 2019, California law conforms to the
federal law regarding the treatment for an emergency Economic Injury Disaster Loan (EIDL) grant under the federal CARES Act or a targeted EIDL advance under the treatment for an emergency Economic Injury Disaster Loan (EIDL) grant under the federal CARES Act or a targeted EIDL advance under the federal CARES Act or a targeted EIDL advance under the Consolidated Appropriations Act, 2021 and before January 1, 2024, LPs, LLPs,
and LLCs that organize, register, or file with the Secretary of State to do business in California are exempt from the annual tax for their first taxable year. New Donated Fresh Fruits or Vegetables Credit - For taxable years beginning on or after January 1, 2020, and before January 1, 2022, the list of qualified donation items has been expanded to
include raw agricultural products and processed foods. For more information, get form FTB 3814, New Donated Fresh Fruits or Vegetables Credit. Natural Heritage Preservation Credit - The Natural Heritage Preservation Credit expired on June 30, 2020. All qualified contributions must be made on or before that date. For more information, get form
FTB 3503, Natural Heritage Preservation Credit. Program 3.0 California Revenue and Taxation Code (R&TC) Sections 17053.98 and 23698 allow a third film credit, program 3.0, against tax. The credit is allocated and certified by the
California Film Commission (CFC). The qualified taxpayer can: Offset the credit against income tax liability. Sell the credit to an unrelated party (independent films only). Assign the credit to an affiliated corporation. Apply the credit to an unrelated party (independent films only).
Television Production Credit, form FTB 3551, Sale of Credit Attributable to an Independent Film, go to ftb.ca.gov and search for motion picture, or go to the CFC website at film.ca.gov and search for incentives. Main Street Small Business Tax Credit - For the taxable year beginning on or after January 1, 2020, and before January 1, 2021, a Main Street Small Business Tax Credit - For the taxable year beginning on or after January 1, 2020, and before January 1, 2021, a Main Street Small Business Tax Credit - For the taxable year beginning on or after January 1, 2020, and before January 1, 2021, a Main Street Small Business Tax Credit - For the taxable year beginning on or after January 1, 2020, and before January 1, 2021, a Main Street Small Business Tax Credit - For the taxable year beginning on or after January 1, 2020, and before January 1, 2021, a Main Street Small Business Tax Credit - For the taxable year beginning on or after January 1, 2020, and before January 1, 2021, a Main Street Small Business Tax Credit - For the taxable year beginning on or after January 1, 2020, and before January 1, 2021, a Main Street Small Business Tax Credit - For the taxable year beginning on or after January 1, 2020, and before January 1, 2021, a Main Street Small Business Tax Credit - For the taxable year beginning on or after January 1, 2020, and before January 1, 2021, a Main Street Small Business Tax Credit - For the taxable year beginning on or after January 1, 2020, and before January 1, 2021, a Main Street Small Business Tax Credit - For the taxable year beginning on or after January 1, 2020, and before January 1, 2021, a Main Street Small Business Tax Credit - For the taxable year beginning on or after January 1, 2020, and beginning taxable year b
Street Small Business Tax Credit is available to a qualified small business employer that received a tentative credit reservation from the California Department of Tax and Fee Administration (CDTFA). For more information, get form FTB 3866, Main Street Small Business Tax Credit. Pass-Through Entity Annual Withholding Return - For taxable years
beginning on or after January 1, 2020, a pass-through entity that has paid withholding on behalf of a nonresident owner or has been withholding Return, to report the total withholding. For more information, get Form 592-PTE. Payment Voucher for Pass-Through Entity Withholding
- For taxable years beginning on or after January 1, 2020, a pass-through entity must use Form 592-Q. Deployed Military Exemption - For taxable years beginning on or after January 1, 2020, and before January 1, 2030,
an LLC that is a small business solely owned by a deployed member of the United States Armed Forces shall not be subject to the annual tax if the owner is deployed during the taxable year and the LLC operates at a loss or ceases operation. Real Estate Withholding Statement - Effective January 1, 2020, the real estate withholding forms and
instructions have been consolidated into one new Form 593, Real Estate Withholding Statement. For more information, get Form 593. General Information A. Important Information A. Important Information, or a disregarded entity. The LLC must file the
appropriate California tax return for its classified as a: Partnership file Form 100, California Corporation Franchise or Income tax Return. S corporation file Form 100S, California S Corporation Franchise or Income tax Return. Disregarded entities
see General Information S, Check-the-Box Regulations. LLCs classified as partnerships should not file Form 565, Partnership Return of Income. The LLC will file Form 565 only if it meets an exception. For more information, see the exceptions in General Information D, Who Must File. Loophole Closure and Small Business and Working Families Tax
Relief Act of 2019 - The Tax Cuts and Jobs Act (TCJA) signed into law on December 22, 2017, made changes to the Internal Revenue Code (IRC). California Revenue and Taxation Code does not conform to all of the changes. In general, for taxable years beginning on or after January 1, 2019, California conforms to the following TCJA provisions:
California Achieving a Better Life Experience (ABLE) Program Student loan discharged on account of death or disability Federal Deposit Insurance Corporation (FDIC) Premiums Excess employee compensation Like-kind exchanges to real
property held for productive use or investment. California conforms to this change under the TCJA for exchanges initiated after January 10, 2019. Technical Termination of a Partnership – For taxable years beginning on or after January 10, 2019. Technical Termination of a Partnership – For taxable years beginning on or after January 10, 2019. Technical Termination of a Partnership – For taxable years beginning on or after January 10, 2019.
percent or more of the total interest in a partnership within a 12 month period. A partnership may elect to have the repeal of the technical termination apply for taxable years beginning after December 31, 2017, and before January 1, 2019. Taxpayers make the R&TC Section 17859(d)(1) election by providing the following information to the Franchise
Tax Board (FTB): Include a statement with their original or amended California tax return stating the taxpayers' intent to make an election under R&TC Section 17859(d)(1) Election" in black or blue ink. Mail returns to: Mail
Franchise Tax Board PO Box 1570 Rancho Cordova, CA 95741-1570 IRC Section 338 Election - For taxable years beginning on or after July 1, 2019, California requires taxpayers to use their federal IRC Section 338 election treatment for certain stock purchases treated as asset acquisitions or deemed election where purchasing corporation acquires
asset of target corporation. If an election has not been made by a taxpayer under IRC Section 338, the taxpayer shall not make a separate state election for California. Small Business Method of Accounting Election - For taxable years beginning on or after January 1, 2019, California conforms to certain provisions of the TCJA relating to changes to
accounting methods for small businesses. A small businesses. A small businesses may elect to apply the same provisions above to taxable years beginning on or after January 1, 2018 and before January 1, 2018 and
taxpayers' intent to make a Small Business Method of Accounting Election(s). On the top of the original or amended tax return, print "AB 91 - Small Business Method of Accounting Election" in black or blue ink. Mail returns to: Mail Franchise Tax Board PO Box 942857 Sacramento, CA 94257-0500 Assignment of Credit - For taxable
years beginning on or after January 1, 2019, the following forms and instructions have been consolidated into one form FTB 3544, Assignment of Credit Received and/or Claimed by Assignee. New Partnership Audit Regime - For federal
purposes, the Bipartisan Budget Act of 2015 replaced the Tax Equity and Fiscal Responsibility Act of 1982, creating a centralized partnership audit regime, and generally transferring the liability for the tax due to the partnership with tax years beginning after 2017 are subject to this new regime unless an eligible partnership elects
out. For California purposes, taxable years beginning on or after January 1, 2018, partnerships are required to report each change or correction made by the Internal Revenue Service (IRS), to the FTB, for the reviewed year within six months after the date of each final federal determination, and will generally be liable for the tax due. Deferred
Foreign Income - Under IRC Section 965, U.S. shareholders of specified foreign corporations may have to include certain deferred foreign income on its income tax return. California does not conform. If you reported IRC 965 inclusions and deductions on Form 1065, U.S. Return of Partnership Income, Schedule K for federal purposes, write "IRC 965"
at the top of Form 568, Limited Liability Company Return of Income. Schedule K-1 (1065-B) and its instructions - Public Law 114-74, Title XI, sec. 1101(b) repealed the electing large partnership rules for partnership tax years beginning after 2017. As a result, Schedule K-1 (Form 1065-B) and its instructions will be obsolete after 2017. Paperless
Schedule K-1 - Effective January 1, 2018, the FTB discontinued the Paperless Schedules K-1 (568) program due to the increasing support of our business e-file program. For more information regarding the California business e-file program.
January 1, 2017, the extension period for a limited liability company (LLC) classified as a partnership to file its tax return has changed from six months. See General Information E, When and Where to File, for more information. Return Due Date Change - For taxable years beginning on or after January 1, 2016, the due date for an
LLC classified as a partnership to file its tax return Due Date Change - Beginning on or after January 1, 2016, for withholding on foreign
(non-U.S.) partners or members, the due date to file Form 592-F, Foreign Partner or Member Annual Return, changed to the 15th day of the partnership's or LLC's taxable year. The due date to provide Form 592-B, Resident and Nonresident Withholding Tax Statement, to each foreign (non-U.S.) partner or
member changed to the 15th day of the 3rd month following the close of the partnership's or LLC's taxable year. Get Form 592-B for more information. Penalty for Non-Registered, Suspended, or Forfeited LLC - For taxable years beginning January 1, 2013, the FTB will assess a $2,000 penalty against a non-qualified foreign LLC that
is doing business within the state while not registered to do business within the state, or while suspended or forfeited. Business e-file - California law requires any business entity that files an original or amended tax return that is prepared using tax preparation software to electronically file (e-file) their tax return with the FTB. For more information,
go to ftb.ca.gov and search for business efile. Web Pay - LLCs can make an immediate payment or schedule p
Discover, MasterCard, Visa, or American Express card to pay business taxes. Go to official Payments Corporation charges a convenience fee for using this service. Do not file form FTB 3588. Electronic Funds Withdrawal (EFW) - LLCs can make an annual tax, estimated fee, or extension payment using tax preparation software.
Check with your software provider to determine if they support EFW for annual tax, estimated fee, or extension payments. Payments and Credits will be applied to use tax first, then towards franchise or income tax, interest, and penalties. For more
information, see General Information W, California Use Tax and Specific Instructions. Like-Kind Exchanges - For taxable years beginning on or after January 1, 2014, California under IRC Section 1031, to file an annual information return
with the FTB. For more information, get form FTB 3840, California Like-Kind Exchanges, or go to ftb.ca.gov and search for like kind. Apportioning Trade or Business - "Apportioning trade or business means a distinct trade or business whose business business have been business whose business and search for like kind. Apportioning trade or business whose business have been business and search for like kind. Apportioning trade or business whose business have been business and search for like kind. Apportioning trade or business have been business whose business have been business and search for like kind. Apportioning trade or business have been business 
and from sources outside this state. An apportioning trade or business can be conducted in many forms, including, but not limited to, the following: A corporation that is a taxpayer. A combined reporting group that includes at least one
taxpayer member. A partnership that is partially owned by but not unitary with either (1) a corporation that is a taxpayer, or (2) a member of a combined reporting group that is not unitary with an owner that is a taxpayer member. A disregarded entity that is not unitary with an owner that is a taxpayer, or (2) a member of a combined reporting group that includes at least one taxpayer, or (2) a member.
of a combined reporting group that includes at least one taxpayer member. A sole proprietorship that is operated by one or more individual(s) who are not residents of California. For more information, get Schedule R, Apportionment and Allocation of Income. Gross
apportioning trade or business under R&TC Section 25128(b), to apportion its business income to California using the single-sales factor. Market Assignment - R&TC Section 25136 requires all taxpayers to assign sales, other than sales of tangible
personal property, using market assignment. For more information, get Schedule R or go to ftb.ca.gov and search for market assignment. Doing Business - A taxpayer is doing business if it actively engages in any transaction for the purpose of financial or pecuniary gain or profit in California or if any of the following conditions are satisfied: The
taxpayer is organized or commercially domiciled in California. The sales as defined in R&TC Section 25120(e) or (f), of the taxpayer in California, including sales by the taxpayer's agents and independent contractors, exceed the lesser of $610,395 or 25% of the taxpayer's total sales. The real property and tangible personal property of the taxpayer in California, including sales by the taxpayer's agents and independent contractors, exceed the lesser of $610,395 or 25% of the taxpayer's agents and independent contractors, exceed the lesser of $610,395 or 25% of the taxpayer's agents and independent contractors, exceed the lesser of $610,395 or 25% of the taxpayer's agents and independent contractors, exceed the lesser of $610,395 or 25% of the taxpayer's agents and independent contractors, exceed the lesser of $610,395 or 25% of the taxpayer's agents and independent contractors, exceed the lesser of $610,395 or 25% of the taxpayer's agents and independent contractors, exceed the lesser of $610,395 or 25% of the taxpayer's agents again to taxpayer's 
California exceed the lesser of $61,040 or 25% of the taxpayer's total real property and tangible personal property. The amount of the taxpayer's total compensation paid by the taxpayer. In determining the amount of the taxpayer's
sales, property, and payroll for doing business purposes, include the taxpayer's pro rata share of amounts are reported on the member or member doing business on California if they have a general partner or member doing business on the member's Schedule K-1 on Table 2, Part C. Partnerships and LLCs are considered doing business in California if they have a general partner or member doing business on the member's Schedule K-1 on Table 2, Part C. Partnerships and LLCs are considered doing business in California if they have a general partner or member doing business on the member's Schedule K-1 on Table 2, Part C. Partnerships and Schedule K-1 on Table 2, Part C. Partnerships and LLCs are considered doing business in California if they have a general partner or member doing business on the member doing business of the 
their behalf in California. Likewise, general partners and members are considered doing business in this state. For more information, see R&TC Section 23101 or go to ftb.ca.gov and search for doing business in this state. For more information, see R&TC Section 23101 or go to ftb.ca.gov and search for doing business in this state.
required to withhold and remit backup withholding to the IRS are also required to withholding, the payee must contact the FTB on income sourced to California. If the payee has backup withholding, the payee must contact the FTB on income sourced to California. If the payee must contact the FTB on income sourced to California.
denial of the backup withholding credit. For more information, go to ftb.ca.gov and search for backup withholding. Suspension/Forfeiture - LLCs are suspended or forfeited for failure to pay. See General Information. Estimated Fee for LLCs The LLC must estimate the fee it will owe for
the year and make an estimated fee payment by the 15th day of the 6th month of the current taxable year. LLCs will use form FTB 3536, Estimated fee payment is less than the fee owed for the year. The penalty is equal to 10% of the amount of the LLC fee owed for
the year over the amount of the timely estimated fee payment. A penalty will not be imposed if the estimated fee paid by the due date is equal to or greater than the total amount of the LLC's return. LLCs will use form FTB 3536 to pay by the
due date of the LLC's return, any amount of LLC fee owed that was not paid as a timely estimated fee payment. If the taxable year, no estimated fee payment is due, and the LLC fee is due on the due date of the LLC's return. See General Information F, Limited Liability
Company Tax and Fee, for more information. LLC Fee The LLC fee is based on total California source income rather than on worldwide total income. For more information, see Schedule IW, LLC Income Worksheet Instructions. Series LLC A series LLC is a single LLC that has separate allocations of assets each within its own series. When filing form
FTB 3522, LLC Tax Voucher, write "Series LLC" in black or blue ink on the top right margin of the voucher. Only the first series to pay tax or file a return may use a California Secretary of State (SOS) file number. On all other series, enter zeros for the entity identification number on
the first voucher and we will assign a number and notify each series, Get FTB 3556 LLC MEO, Limited Liability Company Filing Information, for more information and Information M. Signatures, Business Entity
Name and Identification Number In order to expedite processing, be sure to use the business entity name as it appears with the California and Federal Returns The FTB may request copies of California or federal returns that are subject to or related to a federal examination
Generally, the California statute of limitations is four years from the date of the return or from the date filed, whichever is later. However, the statute of limitations in which an individual or a business entity is under examination by the IRS. For more information concerning the extended statute of limitations, due to a federal
examination, see General Information J, Amended Return. The FTB recommends keeping copies of returns and records that verify income, deductions, adjustments, or credits reported, for at least the minimum time required under the statute of limitations. However, some records should be kept much longer. For example, members should keep
records substantiating their basis in an LLC and LLCs should keep records to figure the basis of its assets. Federal/State Differences For LLCs classified as partnerships, California tax law generally conforms to federal tax law in the area of partnerships (IRC, Subchapter K — Partners and Partnerships). However, there are some differences: The
Federal TCJA signed into law on December 22, 2017 made changes to the IRC. In general, California taxpayers continue to follow the IRC as of the specified date of January 1, 2015, with modifications. The following is a non-exhaustive list of the TCJA changes: California does not conform to the
expanded definition of IRC Section 179 property for certain depreciable tangible personal property related to furnishing lodging and for qualified real property for improvements to nonresidential real property related to furnishing lodging and for qualified real property.
California does not conform to the exclusion of a patent, invention, model or design, and secret formula or process from the definition of capital asset. California does not conform to the gain or loss of foreign
persons from sale or exchange of interests in partnership engaged in a trade or business within the United States. California does not conform to the modification of the definition of substantial built-in loss in the case of the transfer of partnership interests. California does not conform to the modification of the definition of substantial built-in loss in the case of the transfer of partnership interests.
account in determining limitation on allowance of partner's share of loss. California does not conform to IRC Section 951A, which relates to treatment of deferred foreign income. The change to IRC Section 163(j), which limits business interest
deductions. Additional federal/state differences may occur for the following: California does not conform to the extent of suspension of
income limitations on percentage depletion for production from marginal wells. The percentage depletion deduction, which may not exceed 65% of the taxpayer's taxable income, is restricted to 100% of the net income derived from the oil or gas well property. An $800 annual tax is generally imposed on limited partnerships (LPs), LLCs, limited
liability partnerships (LLPs), and real estate mortgage investment conduits (REMICs) that are partnerships for tax purposes. Distributions to certain nonresident partners are subject to withholding for California tax. Deductions for taxes paid to other states are not allowed. California follows federal law by requiring
partnerships to use a required taxable year. However, California does not conform to the federal required payment provisions concerning the distributive share of partnership taxable income allocable to California law has specific provisions concerning the distributive share of partnership taxable income allocable to California law has specific provisions.
federal definitions for unrealized receivables and substantially appreciated inventory items. California has not conformed to the provisions relating to the Tax Equity and Fiscal Responsibility Act (TEFRA). California has not adopted the federal definition of small partnerships, as defined in IRC Section 6231. This list is not intended to be all-inclusive of
the federal and state differences. For more information, consult California's R&TC. Partnership Converting to a Corporation under Section 301.7701-3(c)(1)(i) or under a state law formless conversion statute is eligible to
make an S election effective for the corporation's first taxable year. LLC Taxed as a Corporation for federal tax purposes, the LLC must file Forms 100/100S/100-ES/100W, form FTB 3539, and/or form FTB 3586 and enter the California corporation number, FEIN, and California SOS file number, if
applicable, in the space provided. The FTB will (1) assign an identification number to an LLC with the identification number upon receipt of the first estimated tax payment, or the first tax return. The LLC will be subject to the applicable provisions of the Corporation Tax Law and should
be considered a corporation for purpose of all instructions unless otherwise indicated. Conversion to an LLC during the year must file two California returns. Even if the partners/members and the business operations remain the same, the partnership should file Form 565, (or the
appropriate form) for the beginning of the year to the date of change. For the remainder of the year, the newly converted LLC must file Form 568. See General Information I, Accounting Periods, for further instructions. California Disclosure Obligations If the LLC was involved in a reportable transaction, including a listed transaction, the LLC may
have a disclosure requirement. Attach the federal Form 8886, Reportable Transaction Disclosure Statement, to the back of the California return, send a duplicate copy of the federal Form 8886 to the address below: Mail Tax Shelter
Filing ABS 389 MS F340 Franchise Tax Board PO Box 1673 Sacramento CA 95812-9900 The FTB may impose penalties if the LLC fails to file federal Form 8886, federal Form 8918, Material Advisor Disclosure Statement, or any other required information. A material advisor is required to provide a reportable transaction number to all taxpayers and
material advisors for whom the material advisor acts as a material advisor. For more information, go to ftb.ca.gov and search for disclosure obligation. Claim of right, the LLC may be able to deduct the amount repaid from its income for the year in
which it was repaid. Or, if the amount the LLC repaid is more than $3,000, the LLC may be able to take a credit against its tax for the year in which it was repaid. For more information on the Internet You can download, view, and print the LLC may be able to take a credit against its tax for the year in which it was repaid. For more information, see the Repayments section of federal Publication 525, Taxable and Nontaxable Income. California Tax Information on the Internet You can download, view, and print the Internet You can download, view, and print the Internet You can download its tax for the year in which it was repaid.
California tax forms and publications at ftb.ca.gov/forms. Federal Tax Information on the Internet The IRS has federal forms and publications available to download, view, and print at irs.gov. State Agencies' Websites Access other California state agency websites at ca.gov. Joint Agency Website For additional business tax information, go to
taxes.ca.gov, sponsored by the Board of Equalization (BOE), California Department of Tax and Fee Administration (CDTFA), Employment Development Department of Tax and Fee Administration (EDD), the FTB, and the IRS. B. Introduction LLCs combine traditional corporate and partnership characteristics. LLC members are afforded all of the following: Limited liability with the
extent of a member's liability limited to the member's equity investment. Flexible management alternatives. Liberal membership qualification requirements. LLCs classified as partnerships for tax purposes generally will be subject to an annual
tax as well as the LLC fee based on total California income. See General Information F, Limited Liability Company Tax and Fee, and Schedule IW instructions included in this booklet, for more information. LLCs organized in California are vested with all the rights and powers enjoyed by a natural person in carrying out business affairs. However,
California law does not allow the formation or registration of LLCs (foreign or domestic) in California to render any type of professions Code or the Chiropractic Act, with the exception of insurance agents and insurance brokers. California law
requires LLCs not organized in the state of California SOS before entering into any intrastate business in California SOS may not deny recognition of an LLC because the laws of the
organization's home state or foreign country differ from California's laws, except in the case of professional service LLCs, which are not allowed to register as LLCs in California Secretary of State Business Entities Section PO Box 944260 Sacramento CA 94244
2600 Telephone: 916-657-5448 or go to sos.ca.gov. C. Purpose Use Form 568 to: Determine the amount of the LLC fee (including a disregarded entity's fee) based on total California income, deductions, gains, losses, etc., from the
operation of a multiple member LLC that has elected to be classified as a partnership. Use Form 568 as the return for calendar year 2020 or any fiscal year beginning in 2020. D. Who Must File An LLC may be classified for tax purposes as a partnership, a corporation, or a disregarded entity. The LLC should file the appropriate California return. Form
568 must be filed by every LLC that is not taxable as a corporation if any of the following apply: The LLC is organized in another state or foreign country, but registered with the California SOS. The LLC has income from California sources (Nonregistered foreign LLCs, see
Exceptions to Filing Form 568, below). An LLC is not required to file a tax return and is not subject to the annual tax and LLC fee if both the following are true: The LLC did not conduct business in the state during the 15 day period. Registration LLCs that are formed in California, are required to file articles of
organization with the California SOS before doing business in this state. LLCs organized under the laws of another state or foreign country are required to register with the California SOS before entering into intrastate business in California SOS business in California SOS b
limited partnership doing business in California are considered doing business in California are considered to be doing business in California on behalf of the LLC. Exceptions to
Filing Form 568: The LLC elected to be taxed as a corporation for federal tax purposes. The LLC is a single member limited liability company (SMLLC) that was treated as an association taxable as a corporation prior to January 1, 1997, for California tax purposes, and did not elect to change that tax treatment in the current taxable year.
Nonregistered foreign (i.e., not organized in California or filing to report an election on behalf of a California resident, file Form 565 instead of Form 568. A single-member, nonregistered foreign (i.e., not organized in
California) LLC classified as disregarded which is not doing business in California Corporation Franchise or Income Tax Return. LLCs classified as a general corporation file Form 100, California S Corporation Franchise or Income Tax Return. For LLCs classified as a general corporation file Form 565 or Form 568. LLCs classified as a general corporation file Form 100, California S Corporation Franchise or Income Tax Return.
classified as disregarded entities, see General Information S, Check-the-Box Regulations. The LLC is registered in California even if both of the following apply: The LLC is registered in California even if both of the following apply: The LLC is not actively doing business in California.
by doing all of the following: Completing Form 568 with all supplemental schedules. Completing and attaching California addresses. Writing "SB 1106 Filing" in black or blue ink at the top of Form 568, Side 1. Entering the total number of members in Question K on Side 2 of the Form 568. Certain
publicly traded partnerships treated as corporations under IRC Section 7704 must file Form 100. A resident member of an out-of-state LLC taxed as a partnership Income, to substantiate the member's share of LLC income or loss. E.
When and Where to File An LLC must file Form 568, pay any nonconsenting nonresident members' tax, and pay any amount of the LLC fee owed that was not paid as an estimated fee with form FTB 3536, by the original due date of the LLC fee owed that was not paid as an estimated fee with form FTB 3536, by the original due date of the LLC fee owed that was not paid as an estimated fee with form FTB 3536, by the original due date of the LLC fee owed that was not paid as an estimated fee with form FTB 3536, by the original due date of the LLC fee owed that was not paid as an estimated fee with form FTB 3536, by the original due date of the LLC fee owed that was not paid as an estimated fee with form FTB 3536, by the original due date of the LLC fee owed that was not paid as an estimated fee with form FTB 3536, by the original due date of the LLC fee owed that was not paid as an estimated fee with form FTB 3536, by the original due date of the LLC fee owed that was not paid as an estimated fee with form FTB 3536, by the original due date of the LLC fee owed that was not paid as an estimated fee with form FTB 3536, by the original due date of the LLC fee owed that was not paid as an estimated fee with form FTB 3536, by the original due date of the LLC fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed that was not paid as an estimated fee owed th
month following the close of the taxable year. SMLLCs owned by pass-through entities (S corporations, partnerships), the original due date of the return is the 15th day of the 3rd month following the close of the taxable year. For all other SMLLCs, the original due date of the return is the 15th day of the 3rd month following the close of the taxable year.
the 4th month following the close of the taxable year of the owner. For more information, see R&TC Section 18633.5. When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extensions. All LLCs in
good standing that are classified as partnerships have an automatic seven month extension to file. If the LLC is granted an automatic seven month extension, with
the exception of an SMLLC owned by a partnership or an LLC that is classified as a partnership for California tax purposes, which will be granted an automatic extension does not extend the time to pay the LLC fee or nonconsenting nonresident members
tax. If the LLC is filing the return under extension, see form FTB 3537, Payment for Automatic Extension for LLCs, included in this booklet, to submit the required payments. PAYMENTS Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0501 E-Filed returns: Pay electronically using Web Pay, credit
card, EFW, or mail form FTB 3588, Payment Voucher for LLC e-filed Returns, with payment to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0531 Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the LLC's California SOS file number, FEIN, and "2020 Form 568" on the check or
money order. Note: The California SOS file number is 12 digits long. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. Do not attach a copy of the return with the balance due payment if the LLC already filed a return for the same taxable year. REFUNDS Mail Form 568 requesting a refund to: Mail Form 568 requesting a ref
Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 RETURN WITHOUT PAYMENT or PAID ELECTRONICALLY Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 Electronically to: Mail Franchise Tax Box 942857 Sa
payment using tax preparation software. Check with your software provider to determine if they support EFW for annual tax, estimated fee, or extension payments. Annual Limited Liability Company Tax If the 2020 annual tax of $800 was not paid on or before the 15th day of the 4th month after the beginning of the taxable year (fiscal year) or April
15, 2020 (calendar year), the tax should be sent using the 2020 form FTB 3522, as soon as possible. Do not use the 2021 form FTB 3522 included in this booklet. If the LLC's taxable year is 15 days or less and it did not conduct business in the state during the 15 day period, see the instructions for Exceptions to Filing Form 568 in General Information
D, Who Must File, in this booklet. Also see General Information G, Penalties and Interest, for the additional amount that is now due. To assure proper application of the tax payment to the LLC account, do not send the $800 annual tax with Form 568. The 2021 $800 annual tax with Form 568.
2021 taxable year (fiscal year) or April 15, 2020 (calendar year). The payment is sent with form FTB 3522. Do not mail the $800 annual tax with Form 568. When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day. For taxable years beginning on or after January 1, 2021 and
before January 1, 2024, an LLC that organizes, registers, or files with the Secretary of State to do business in California law conforms to federal law regarding the use of certain designated private delivery services to meet the "timely mailing as timely mailing as timely the use of certain designated private delivery services to meet the "timely mailing as timely mail
filing/paying" rule for tax returns and payments. See the instructions for federal Form 1065 for a list of designated delivery services to mail any
item to the FTB, Do not use an FTB PO box. F. Limited Liability Company Tax and Fee The definition of limited liability company has been revised to exclude certain title holding companies that are tax exempt provided that they are treated as partnerships or disregarded entities for tax purposes. As such they are not liable for the annual LLC tax and
fee. Enter all payment types (overpayment from prior year, annual tax, fee, etc.) made for the 2020 taxable year on the applicable line of Form 568. Annual Limited Liability Company Tax LLCs are subject to an $800 annual tax if they are doing business in California or have articles of organization accepted, or a certificate of registration issued by the
California SOS. The annual tax is prepaid for the privilege of doing business in California, and is due and payable on or before the 15th day of the taxable year until the appropriate papers are filed. See General Information Q, Cancelling a Limited Liability
Company, for more information. Use form FTB 3522 to submit the $800 annual tax payment. Using black or blue ink, make the check or money order, If the 15th day of the 4th month of an existing foreign LLC's
taxable year has passed before the existing foreign LLC commences business in California SOS, the annual tax should be paid immediately after commencing business or registering with the California SOS, the annual tax should be paid immediately after commencing business or registering with the California SOS, the annual tax should be paid immediately after commencing business or registering with the California SOS.
before January 1, 2024, an LLC that organizes, registers, or files with the Secretary of State to do business in California is exempt from the annual LLC tax in its first taxable year. Deployed Military Exemption For taxable years beginning on or after January 1, 2020, and before January 1, 2030, an LLC that is a small business solely owned by a
deployed member of the United States Armed Forces shall not be subject to the annual tax if the owner is deployed during the taxable year and the LLC operates at a loss or ceases operation. LLCs exempt from the annual tax should print "Deployed Military" in black or blue ink in the top margin of the tax return. For the purposes of this exemption
(A) "Deployed" means being called to active duty or active duty or active duty or active duty for the sole purpose of training or processing. A permanent change of station. (B) "Operates at a loss" means an LLC's expenses
exceed its receipts. (C) "Small business" means an LLC with two hundred fifty thousand dollars ($250,000) or less of total income from all sources derived from or attributable to California. If the LLC is claiming Deployed Military Exemption, enter zero on line 2 and line 3 of Form 568. See the Specific Instructions for Form 568 for more details.
Limited Liability Company Fee In addition to the annual tax, every LLC must pay a fee if the total California annual income is equal to or greater than $250,000. For more information, see Schedule IW instructions included in this booklet. The LLC must estimate the fee it will owe for the year and make an estimated fee payment by the 15th day of the
6th month of the current taxable year. LLCs use form FTB 3536, to remit the estimated fee payment is less than the fee owed for the year. The penalty will apply if the LLC's estimated fee payment is less than the fee owed for the year. The penalty will not be imposed if the
estimated fee paid by the due date is equal to or greater than the total amount of the LLC's return, any amount of LLC fee owed that was not paid as a timely estimated fee
payment. If the taxable year of the LLC ends prior to the 15th day of the 6th month of the taxable year, no estimated fee payment is due, and the LLC fee is due on the due date of the LLC's return. Use the following chart to compute the fee: If total California annual income from Form 568, Side 1, line 1 is: Equal to or over - but not over - The fee is:
$250,000 $499,999 $900 500,000 999,999 6,000 5,000,000 and over 11,790 If you have a total California annual income of $250,000 or greater, you must report a fee. To determine the LLC fee see the Specific Line Instructions for line 1. If the FTB determines multiple LLCs were formed for the primary purpose of reducing
fees, the LLC's total income from all sources that are reportable to California could include the aggregate total income of all commonly controlled LLC members. "Commonly controlled LLC members that are reportable to California could include the aggregate total income of all commonly controlled."
laws of the state where the LLC is formed provide for the designation of series of interests (for example, a Delaware Series LLC) and: (1) the holders of the interests in each series are limited to the assets of that series upon redemption, liquidation, or termination, and may share in the income only of that series, and (2) under home state law, the
payment of the expenses, charges, and liabilities of each series is limited to the assets of that series, then each series in a series LLC and must file its own Form 568 and pay its own separate LLC annual tax and fee, if it is registered or doing business in California. Nonconsenting Nonresident Members' Tax Every
nonresident member must sign a form FTB 3832, Limited Liability Company Nonresident member's distributive share of income at the highest marginal rate. Any amount paid by the LLC will
be considered a payment made by the nonresident member. The tax may be reduced by the amount of tax previously withheld and paid by the LLC with respect to each nonconsenting nonresident member. Reminder: All nonresident members must file a California tax return. The completion of form FTB 3832 does not satisfy the nonresident member's
California filing requirement. Corporate members are also considered doing business in California and may have additional filing requirements. For more information, get FTB Pub. 1060, Guide for Corporations Starting Business in California. Nonresident or Part-Year
Resident Income Tax Return, and should get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR. If the LLC's return is being filed on or before the original due date of the return, the LLC completes the Schedule T in this booklet for more
information. If the LLC owes NCNR tax and is unable to complete Form 568 on or before the original due date, it must complete form FTB 3537. G. Penalties and Interest Failure to Comply with Filing Requirements Unless failure
is due to a reasonable cause, a penalty will be assessed if the LLC is required to file a Form 568 and either of the following apply: The LLC fails to file the return on time, including Schedules K-1 (568), that fails to show all the information required. The amount of the penalty for each month, or part of a
month (for a maximum of twelve months), that the failure continues, is $18 multiplied by the total number of members in the LLC during any part of the taxable year for which the return is filed. For "small partnerships," as defined in
IRC Section 6231, the federal exception to the imposition of penalties for failure to file partnership returns does not apply for California purposes. For more information, see R&TC Section 19172. Failure to file a Timely Return Any LLC that fails to file Form 568 on or before the extended due date is assessed a penalty. The penalty is 5% of the unpaid
tax (which includes the LLC fee and nonconsenting nonresident members' tax) for each month, or part of the month, the return remains unfiled from the due date of the return by the extended due date, the automatic extension will not apply and the late
filing penalty will be assessed from the original due date of the return. See R&TC Section 19131 for more information. Failure to Pay by the Due Date The failure-to-pay penalty is imposed from the due date of the return or the due date of the return or the due date of the return.
nonconsenting nonresident members' tax are due with the return, the penalty is calculated from the original due date of the return. The annual tax payment date is the 15th day of the 4th month during the taxable year, so the penalty begins at
5%. Every month or fraction thereof the amount is not paid the penalty for failure to file a timely return and the penalty for failure to pay the total tax by the due date, a
combination of the two penalties may be assessed, but the total penalty may not exceed 25% of the unpaid tax. However, the penalty for failure to file a timely return and the penalty for failure to pay the total tax by the due date. The FTB may waive the late
payment penalty based on reasonable cause is presumed when 90% of the tax is paid by the original due date of the return. If the LLC underpays the estimated fee, a penalty of 10% will be added to the fee due for the taxable year less the
amount paid by the due date. A penalty will not be imposed if the estimated fee paid by the due date is equal to or greater than the total amount of the fee of the LLC for the preceding taxable year. Interest is due and payable on any tax due if not paid by the original due date. A penalty will not be imposed if the estimated fee paid by the due date is equal to or greater than the total amount of the fee of the LLC for the preceding taxable year. Interest is due and payable on any tax due if not paid by the due date. A penalty will not be imposed if the estimated fee paid by the due date is equal to or greater than the total amount of the fee of the LLC for the preceding taxable year. Interest is due and payable on any tax due if not paid by the due date. A penalty will not be imposed if the estimated fee paid by the due date is equal to or greater than the total amount of the fee of the LLC for the preceding taxable year. Interest is due and payable on any tax due if not paid by the due date is equal to or greater than the total amount of the fee of the LLC for the preceding taxable year. Interest is due and payable on any tax due if not payable on any tax
time to file does not stop interest from accruing. California follows federal rules for the calculation of interest. Get FTB Pub. 1138, Business Entity Refund/Billing Information, for more information, for more information of interest. Get FTB Pub. 1138, Business Entity Refund/Billing Information, for more information of interest.
collection. H. Accounting Methods Compute ordinary income or loss by the accounting method for federal purposes should see IRC Section 481 for information relating to the
adjustments required by changes in accounting method. Generally, an LLC may not use the cash method of accounting method is required for securities dealers. The IRC
Section 481 adjustment is taken into account ratably over five years beginning with the first income year. I. Accounting Periods LLC returns normally must be filed for an accounting period that includes 12 full months. A short period "in accounting period that includes 12 full months."

In that case, write "Short Period" in account in acco
black or blue ink at the top of Form 568, Side 1. For information on the required taxable year of a partnership that also applies to LLCs, see the instructions for federal Form 1065. J. Amended Return If, after the LLC files its return, it becomes aware of changes it must make, the LLC should file an amended Form 568 and an amended Schedule K-1
(568) for each member, if applicable. Check the amended return box in Item H(3) Form 568, Side 1. Give a corrected Schedule K-1 (568) with box G(2) checked and label "Amended" to each affected member. If the LLC originally filed a Form 540NR group nonresident member return, the LLC should file an amended Form 540NR. Attach a statement
that identifies the line number of each amount or treatment of the item, and an explanation of the reason(s) for each change may affect the LLC's federal return. This would include changes made because of an examination. The LLC must file an
amended return within six months of the final federal determination if the LLC should inform the member owes has been affected. The LLC should inform the members that they may also be required to file amended returns within six months of the final federal Revenue Agent's Report or other notice of the adjustments to the return.
from the date of the final federal determination. K. Required Information Returns Every LLC must file information returns if, in the course of its trade or business, any of the following occur: The LLC makes payments to one person of rents, salaries, wages, annuities, or other fixed or determinable income during one calendar year totaling $600 or
more. The LLC pays an individual or one payee interest and dividends totaling $10 or more during one calendar year. The LLC receives cash payments of any amount by a broker, dealer, or barter exchange agent must also be reported. LLCs must report payments made to California residents by providing copies of federal
Form 1099 (series). For nonresidents, see the reporting and Withholding Tax Statement, Form 592-F, Foreign Partner or Member Annual Return, Form 592-PTE. Get FTB Pub. 1017, Resident and Nonresident Withholding Tax Statement, Form 592-F, Foreign Partner or Member Annual Return, Form 592-PTE. Get FTB Pub. 1017, Resident and Nonresident Withholding Tax Statement, Form 592-F, Foreign Partner or Member Annual Return, Form 592-PTE. Get FTB Pub. 1017, Resident and Nonresident Withholding Tax Statement, Form 592-F, Foreign Partner or Member Annual Return, Form 592-PTE. Get FTB Pub. 1017, Resident and Nonresident Withholding Tax Statement, Form 592-F, Foreign Partner or Member Annual Return, Form 592-PTE. Get FTB Pub. 1017, Resident and Nonresident Withholding Tax Statement, Form 592-F, Foreign Partner or Member Annual Return, Form 592-PTE. Get FTB Pub. 1017, Resident and Nonresident Withholding Tax Statement, Form 592-F, Foreign Partner or Member Annual Return, Form 592-PTE. Get FTB Pub. 1017, Resident and Nonresident Withholding Tax Statement, Form 592-PTE. Get FTB Pub. 1017, Resident Annual Return, Form 592-PTE. Get FTB Pub. 1017, Resident Annual Return, Form 592-PTE. Get FTB Pub. 1017, Resident Annual Return, Form 592-PTE. Get FTB Pub. 1017, Resident Annual Return, Form 592-PTE. Get FTB Pub. 1017, Resident Annual Return, Form 592-PTE. Get FTB Pub. 1017, Resident Annual Return, FTB Pub. 1017, Resident Ann
Guidelines, for more information. LLCs must submit a copy of federal Form 8300, Report of Cash Payments Over $10,000 Received in a Trade or Business, within 15 days after the date of the transaction. LLCs must report interest paid on municipal bonds that are issued by a state other than California or a municipality other than a California
municipality that are held by California taxpayers. Entities paying interest to California taxpayers on these types of bonds are required to report interest payments aggregating $10 or more paid after January 1, 2020. Information returns will be due June 1, 2021. For more information, get form FTB 4800 MEO, Interest and Interest-Dividend Payment
Reporting Requirement Letter. LLCs must use form FTB 3834, Interest due or to be refunded under the Look-Back Method for Completed Long-Term Contracts, to report interest due or to be refunded under the Look-Back method on long-term contracts. If you are filing form FTB 3834 to compute the interest due or to be refunded under the Look-Back method on long-term contracts.
method, attach a copy of form FTB 3834 to Form 568. Any information returns required for federal purposes under IRC Sections 6038, 6038A, 6038B, and 6038D are also required for California purposes. Attach the information returns are not provided, penalties may be imposed under R&TC
Sections 19141.2 and 19141.5. All information returns, unless otherwise noted, are mailed separately from the Form 568. Information returns should be sent to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 L. Special Items California LLC tax law generally follows federal partnership tax law for LLCs classified as partnerships,
in all of the following areas: IRC Section 702(a) items Elections Distributions of unrealized receivables and inventory Members' dealings with the LLC Contributions to the LLC Income of foreign nonresident members subject to withholding, Form 592-B, and Form 592-F Basis and at-risk rules Passive activity limitations Net operating loss
deduction by a member of the LLC (an LLC is not allowed the deduction) Publicly traded partnerships Long-term contributed property by an LLC Recognition of precontribution gain in certain LLC distributions to members See the instructions for federal Form
1065 for specific information about these areas. M. Signatures Form 568 is not considered a valid return unless it is signed by an authorized member or manager of the LLC. If a receiver, trustee in bankruptcy, or assignee controls the organization's property or business, that individual must sign the return. Include an authorized member or
manager's phone number and email address in case the FTB needs to contact the LLC for information the FTB will be able to process this return. By providing this information the FTB will be able to process the return or issue the return or issue the return or issue the return or issue the return and complete the "Paid".
Preparer's Use Only" area of the return. All of the following must be completed by the paid preparer tax identification number (PTIN). Sign in the space provided for the preparer's signature. Give the LLC a copy of the return in addition to the copy to be filed
with the FTB. An individual who prepares the return. Paid Preparer to discuss its 2020 Form 568 with the FTB, check the "Yes" box in the signature area of the return. This authorization applies only to the individual whose signature
appears in the "Paid Preparer's Use Only" section of the return. It does not apply to the firm, if any, shown in that section. If the "Yes" box is checked, the LLC is authorizing the paid preparer to: Give the FTB any
information that is missing from the return. Call the FTB for information about the processing of the return or the status of any related refund or payments. Respond to certain FTB notices about math errors, offsets, and return preparation. The LLC is not authorizing the paid preparer to receive any refund check, bind the LLC to anything (including the paid preparer).
any additional tax liability), or otherwise represent the LLC wants to expand the paid preparer's authorization, go to ftb.ca.gov/poa. If the LLC wants to revoke the authorization before it
ends, notify the FTB in writing or call 800-852-5711. N. Group Returns Nonresident Group Returns Nonresident members of an LLC doing business or deriving income from sources in California may elect to file a group nonresident return (R&TC Section 18535). Group nonresident returns may include less than two nonresident individuals.
Nonresident individuals with more than $1,000,000 of California taxable income are eligible to be included in group nonresident returns. An additional 1% tax will be assessed on resident and nonresident individuals who have California taxable income over $1,000,000. Get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR, for more
information. O. Investment Partnerships Income of nonresident members, including banks and corporations, derived from "qualifying investment partnership" is considered income from sources other than California, except as noted Nonresident individuals or foreign members generally will not be
taxed on this income. The LLC should inform its nonresident individuals or foreign members if all or a portion of their distributive share of income is from "qualifying investment securities" of an "investment partnership" and whether it is sourced to California. See the instructions for Question L, included in this booklet, for definitions of "investment partnership" and whether it is sourced to California. See the instructions for Question L, included in this booklet, for definitions of "investment partnership" and whether it is sourced to California.
partnership" and "qualifying investment securities." However, for apportioning purposes, income from an LLC that is an investment partnership (LLC investment partnership) is generally considered business income (see Appeal of Estate of Marion Markus, Cal. St. Bd. of Equal., May 6, 1986). LLC investment partnership that are doing business
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within and outside California should apportion California source income using California Schedule R. LLC investment partnerships that are doing business solely within California source income of the LLC investment partnerships that are doing business solely within California source income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business solely within California source income of the LLC investment partnerships that are doing business solely within California source income of the LLC investment partnerships that are doing business solely within California source income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC investment partnerships that are doing business income of the LLC
show on Schedule K-1 (568), column (e) each member's distributive share of California source income. However, there are two exceptions to the general rule when a nonresident individual may have California source income from an LLC
investment partnership. Nonresident individual members will be taxed on their distributive shares of income from the following: Any other business activity of the nonresident member. Any other entity in which the nonresident
member owns an interest that is separate and distinct from the investment income from an LLC inv
business the nonresident owns an interest in and that is conducted in California (R&TC Section 17955). Corporations that are members in an LLC investment partnership are not generally taxed on their distributive share of LLC income, provided that the income from the LLC is the corporation's only California source income. However, the
corporation will be taxed on its distributive share of California source income from the LLC investment activities of the following apply: The corporation has income from the investment partnership. The corporation participates in the management of the investment partnership.
LLC investment partnership. P. Nonresident Members and LLC with multiple members is a nonresident to file form FTB 3832 with Form 568 when one or more of its members to show their consent to California's jurisdiction to tax their
distributive share of income attributable to California sources. File form FTB 3832 for either of the following: The first taxable period during which the LLC became subject to tax with nonresident members. Any taxable period for which the LLC became subject to tax with nonresident members.
groups of individuals) are permissible. The LLC must maintain and have available for examination a form FTB 3832 signed by each nonresident member. The LLC must maintain and have available for examination a form FTB 3832. The LLC must maintain and have available for examination a form FTB 3832 signed by each nonresident member.
determined at the highest marginal rate for that member. See General Information F, Limited Liability Company Tax and Fee, for more information. The tax may be reduced by the amount of tax previously withheld and paid by the tax of such nonresident
member, the LLC shall be subject to penalties and interest (R&TC Sections 19132 and 19101). Any amount paid by the LLC on behalf of a nonresident member will be considered a payment made by the member. To claim
credit for the tax, the nonresident member needs to attach a copy of the Schedule K-1 (568) to their California income tax return. Nonresidents or Part-Year Residents or Part-Year Residents and Individuals Who Change Residency.
CAUTION: The requirements and procedures discussed above are not related to the nonresident withholding requirements discussed under General Information R, Withholding Requirements. Q. Cancelling a Limited Liability Company In general, LLCs are required to pay the $800 annual tax and file a California return until the appropriate papers are
filed. In order to cancel an LLC, the following steps must be taken: File a timely final California SOS. The California SOS also requires a domestic LLC to file Form LLC-3, Certificate of
Dissolution. Contact the California SOS for more details. The Form LLC-4/7 is filed after the taxable years ending date, a subsequent year return and an additional $800 tax may be required. The annual tax will not be assessed if the LLC meets all
of the following requirements: The LLC files a timely Final Limited Liability Company Return of Income, for the preceding taxable year, including extension. The LLC files at timely Final Limited Liability Company Return of Income, for the preceding taxable year, including extension. The LLC files at timely Final Limited Liability Company Return of Income, for the preceding taxable year, including extension.
Limited Liability Company Return of Income. Short Form Cancellation Domestic LLCs organized in California can file a Limited Liability Company Form LLC-4/8 is being filed within 12 months from the date the Articles of Organization were filed with the SOS.
The domestic LLC has no debts or other liabilities (other than tax liability). The known assets have been distributed to the persons entitled thereto or no known assets have been acquired. The final tax return or a final annual tax return or a fina
of the Articles of Organization. A majority of the managers or members, or if there are no managers or members, the person or a majority of the domestic LLC. If the domestic LLC received payments for interests from investors, those payments have been returned to those
investors. The LLC must file SOS Form LLC-4/8, with the SOS. The LLC must include a statement that all of the items above have been completed before the California SOS will cancel the LLC. If available, attach an endorsed SOS filed copy of Form LLC-4/8 to the first tax return. For more information on how to cancel your LLC, contact: Where to
File: Completed forms along with the applicable fees, if any, can be mailed to: By mail: California Secretary of State Business Entities Filing Unit 1500 11th Street, 3rd Floor
Sacramento CA 95814 This form is filed only in the Sacramento office. By phone: 916-657-5448 Office hours are Monday through Friday, 8 a.m. to 5 p.m. Website: sos.ca.gov If the LLC is being cancelled to be converted to another type of business entity, be sure to file the appropriate forms with the California SOS. Get FTB Pub. 1038, Guide to
Dissolve, Surrender, or Cancel a California Business Entity, for more information. Short Period Return If the LLC is filing a short period return for 2021 and the 2020 Form 568 and change the taxable year. R. Withholding Requirements Foreign (non U.S.) Nonresident Members As described in IRC
Section 1446 and modified by R&TC Section 18666, if an LLC has any income or gain from a trade or business within California, and if any portion of that income or gain is allocable amount. State and Federal Differences Regarding
Foreign (non U.S.) Nonresident Members California and federal laws in this area are: The California withholding rate is 8.84% for C corporations and 12.3% for individuals, partnerships, LLCs, and fiduciaries. Income
attributable to the disposition of California real property is subject to withholding under R&TC Section 18662. Domestic (U.S.) Nonresident member (R&TC Section 18662). This includes prior year
income that should have been, but was not previously reported as income from California sources to the member are $1,500 or less during the calendar year or if the FTB directs the payer not to withhold. Domestic
(U.S.) nonresident members include individuals who are nonresidents of California and corporations that are not qualified to do business in California or do not have a permanent place of business in California or do not have a permanent place of business in California.
business in California. Foreign nonresident members covered under R&TC Section 18666 are not domestic nonresident members. LLCs with income from both within and outside California source income to total income. The ratio
for the prior year will generally be accepted as reasonable in determining the California part of the distributions (including property) of income from California sources made to domestic nonresident members. For more information, get Schedule R. The FTB has
administrative authority to allow reduced withholding rates, including waivers, when requested in writing. These authorizations may be one-time, annual, or for a longer period. Waivers or reduced withholding rates will normally be approved when distributions are made by publicly traded partnerships and on distributions to brokerage firms, tax-
exempt organizations, and tiered LLCs. No withholding of tax is required in this situation, if upon examination the FTB determines that tax withholding was required on a distribution, the LLC may be liable for
the amount that should have been withheld including interest and penalties. Send waiver requests and penalties to: Mail: Withholding Services and Compliance, MS F182 Franchise Tax Board PO Box 942867 Sacramento CA 94267-0651 Telephone: 888-792-4900 or 916-845-4900 Waivers may also be submitted online. Go to ftb.ca.gov and search for
588 online. Report withholding on Forms 592, 592-B, 592-F, and 592-V, Payment Voucher for Resident and Nonresident Withholding payments are remitted with Forms 592-A, 592-B, 592
information, get FTB Pub. 1017. The nonresident members and procedures discussed above are not related to the nonconsenting nonresident members. S. Check-the-Box Regulations California generally conforms
to the federal entity classification regulations (commonly known as "check-the-Box" regulations). These regulations (commonly known as a partnership, a corporation, or a single member LLC (SMLLC) (SB 1234; Stats. 1997, Ch. 608). Generally, any elections made for federal purposes under the federal
"check-the-Box" regulations are treated as California elections. No separate elections are allowed. If federal Form 8832, Entity Classification Election, is filed with the federal return, a copy should be attached to the election is effective. The entity should file the appropriate California return
An "eligible entity" may choose its classification. An eligible entity is a business entities under any federal or state statute, a foreign entity specifically listed as a per se corporation, or other special business entities under the IRC include publicly traded partnerships, REMICs,
financial asset securitization investment trusts (FASITs), or regulated investment companies (RICs). An eligible entity with two or more owners will be a partnership for tax purposes unless it elects to be taxed as a corporation. For tax purposes, an eligible entity with a single owner will be disregarded. If the separate existence of an entity is
disregarded, its activities are treated as activities are treated as activities of the owner and reported on the appropriate California return. Exceptions The exception to the general rule exists under R&TC Section 23038(b)(2)(C) in the case of an eligible business entity. The exception to the general rule exists under R&TC Section 23038(b)(2)(C) in the case of an eligible business entity.
1997, was appropriately classified as an association taxable as a corporation and met all of the following conditions: The business entity was not doing business entity had no members who were residents of California. The business entity was not doing business entity as a corporation and met all of the following conditions: The business entity was not doing business entity was not doing business entity as a corporation and met all of the following conditions: The business entity was not doing business entity wa
generally: Business trusts that were classified as corporations under California law, but were classified as corporations under California law but claimed to be partnerships for federal tax purposes for taxable years beginning before January 1, 1997. Previously existing foreign SMLLCs that were classified as corporations under California law, but were classified as corporations under California law but claimed to be partnerships for federal tax purposes for taxable years beginning before January 1, 1997. Previously existing foreign SMLLCs that were classified as corporations under California law, but were classified as corporations under California law but claimed to be partnerships for federal tax purposes for taxable years beginning before January 1, 1997. Previously existing foreign SMLLCs that were classified as corporations under California law, but were classified as corporations under California law but claimed to be partnerships for federal tax purposes for taxable years beginning the corporation of taxable years beginning to the corporation of taxable years beginning to taxable years beginning to taxable years beginning the corporation of taxable years beginning to taxable years beginni
taxable years beginning before January 1, 1997. These business trusts and previously existing foreign SMLLCs will continue to file Form 100, unless they make an irrevocable election to be classified or disregarded the same as they are for federal tax purposes. See form
FTB 3574, Special Election for Business Trusts and Certain Foreign Single Member LLCs, and Cal. Code Regs., tit. 18 sections 301.7701-1 through 301.7701-3) generally applicable to California. If an eligible entity is
disregarded for federal tax purposes, it is also disregarded for state tax purposes, except that an SMLLC must still pay a tax and fee, file a return, and limit tax credits. Filing Requirements for Disregarded Entities An SMLLC must still pay a tax and fee, file a return, and limit tax credits. Filing Requirements for Disregarded Entities An SMLLC must still pay a tax and fee, file a return, and limit tax credits.
applicable). If a nonresident has not signed the single member LLC consent on Side 3, then the SMLLC is required to be filed: The income or loss amount reported on Schedule B, line 1 or line 3 through line 11,
is $3,000,000 or more. The "Total distributive income/payment items," Schedule K, line 21a, is greater than or equal to $3,000,000 OR less than or equal to $3,000,000 OR less
required to be filed, disregarded entities should prepare Schedule K (568) by entering the amount of the corresponding Member's share of Income, Deductions, Credits, etc. attributable to the activities of the disregarded entity from the member's federal Form 1040 or 1040-SR, including Schedules B, C, D, E, F, and Federal Schedule K, or Federal
Form 1120 or 1120S (of the owner). SMLLCs do not complete Schedule K-1 (568). The single owner would include the various items of income, deductions, credits, etc., of the SMLLC is limited to the regular tax liability on the income attributable to the activities of
the SMLLC. The limitation on the SMLLC's credits is the difference between: 1) The regular tax liability of the single owner computed with the items of income, deductions, etc., attributable to the SMLLC. It is the
responsibility of the single owner to limit the credits on the SMLLC. The owner of the SMLLC's credit limitation: Compute the owner's tax return. The single owner of the SMLLC should perform the following steps to determine the SMLLC's credit limitation: Compute the owner's tax with the SMLLC
income, and the owner's tax without the SMLLC income. Complete Schedule P (100, 100W, 540, 540NR, or 541), up to the line where the credit is to be taken. Determine the credit is to be taken. Dete
may be offset by credits on Schedule P (100, 100W, 540, 540NR, or 541) on the line above the line where the credit is to be taken. The following example shows the credit is to be taken. The following example shows the credit is to be taken. The following example shows the credit is to be taken. The following example shows the credit is to be taken. The following example shows the credit is to be taken. The following example shows the credit is to be taken. The following example shows the credit is to be taken. The following example shows the credit is to be taken. The following example shows the credit is to be taken. The following example shows the credit is to be taken.
SMLLC income is $5,000. The computation of the C corporation's regular tax liability without the SMLLC income is $3,000. The difference in tax is $2,000, which is the C corporation's credit limitation on all LLC credits. The owner of the SMLLC income is $3,000. The difference in tax is $2,000, which is the C corporation's credit limitation on all LLC credits.
amount is $1,000. Enters the limitation amount from Schedule P (100), Side 2, line 4, column (a); $1,000 from column (b) of the table on this page. Enters the following amounts from the table on this page. Enters the following amounts from the table on this page.
on this page, to Schedule P (100), Side 2, line 5, column (b); $3,000 from column (g) of the table on this page, to Schedule P (100), Side 2, line 5, column (d). (a) Credit amount (c) Total prior year credit carry-over (d) Total credit amount (c) Total prior year credit carry-over (d) Total credit amount (e) Total prior year credit carry-over (d) Total prior year cre
greater than col. (d) or col. (e) (g) Carry col. (e) or col. (e) or col. (e) or col. (f) Research $4,000 $2,000 $1,000 $3,000 T. Substitute Schedule K-1 (568) or other prepared specific
instructions. For more information and access to form FTB 1096, Agreement to Comply with FTB Pub. 1098, Annual Requirements and Specifications for the Development and Use of Substitute, Scannable, Absolute Positioning, and Reproduced Tax Forms, email the FTB's Substitute Forms
Program at SubstituteForms@ftb.ca.gov. U. Property Subject to IRC Section 179 expense deduction was claimed in prior years by a partnership, LLC, or S corporation. If
there is gain from the sale, exchange, or disposition of property for which an IRC Section 179 expense deduction was claimed in a prior year, special rules apply. Members should follow the instructions in federal Form 4797 with the exception that the amount of gain
on property subject to the IRC Section 179 recapture must be included in the total income for the LLC. The gain on property subject to the IRC Section 179 recapture should be reported on the federal Form 4797. The LLC must provide all of the following
information with respect to a disposition of business property if an IRC Section 179 expense deduction was claimed in prior years: Description of the property was sold or other disposition. Gross sales price or amount realized. Cost or other basis plus expense of sale (not
including the entity's basis reduction in the property due to IRC Section 179 expense deduction). Amount of IRC Section 179 expense deduction (if any). An indication if the disposition is from a casualty or theft. If this is an installment sale, compute the
installment amount by using the method provided in form FTB 3805E, Installment Sale Income. V. Suspension/Forfeiture If an LLC does not file Form 568 and/or does not pay any tax, penalty, or interest due, its powers, rights, and privileges may be suspended (in the case of a domestic LLC) or forfeited (in the case of a foreign LLC). Also, any
contracts entered into during suspension or forfeiture are voidable and unenforceable unless the LLC applies for relief from contract voidable and unenforceable unless the LLC applies for relief. See R&TC Sections 23301, 23305.1, and 23305.2, formula for the contract voidable and unenforceable unless the LLC applies for relief.
more information. W. California Use Tax General Information Use tax has been in effect in California since July 1, 1935. It applies to purchases made in California Use tax due to the California Department of Tax and Fee Administration,
it may be able to report and pay the use tax due on its state income tax return. However, LLCs required to hold a California Department of Tax and Fee Administration for sales and use tax purposes may not report use tax on their state income tax return. See the information below and the
instructions for line 11 of the income tax return. In general, LLCs must pay California use tax on purchases of merchandise for use in California use tax on taxable items if: The seller does not collect California use tax, and The
LLC uses, gifts, stores, or consumes the item in California Example: The LLC owes use tax on the purchases a conference table from North Carolina. Example: The LLC owes use tax on the purchase. However, not all
purchases require the LLC to pay use tax. For example, the LLC would include purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, the LLC may refer to Publication 61, Sales and Use Taxes: Exemptions and Exclusions, on the California
Department of Tax and Fee Administration's website at cdtfa.ca.gov and type "Find Information About Use Tax" in the search bar. Complete the Use Tax Worksheet to calculate the amount due. Extensions to File
If the LLC requests an extension to file its tax return, wait until the LLC files its tax return to report and pay use tax due may result in the assessment of interest, penalties, and fees. Application of Payments. For purchases made
during taxable years starting on or after January 1, 2015, payments and credits reported on an income tax return will be applied first to the use tax liability, instead of income tax liabilities, penalties, and interest. Changes in Use Tax Reported. Do not file an Amended Limited Liability Company Return of Income to revise the use tax previously
reported. If the LLC has changes to the amount of use tax previously reported on the original tax return, contact the California Department of Tax and Fee Administration. For assistance with use tax questions, go to the California Department of Tax and Fee Administration.
7115 (CRS:711) (for hearing and speech disabilities). For California income tax information, contact the Franchise Tax Board at ftb.ca.gov. Specific Instructions Form 568 Fill In All Applicable Lines and Schedule K-1 (568) and the total amounts on the
applicable lines of Schedule K (568). Do not enter these items on Schedule A or Schedu
make sure entries have been made for all of the following: California SOS file number (12 digits) Federal employer identification number (FEIN) (9 digits) LLC legal or trade name (use legal name filed with the California SOS) and address, include Private Mail Box (PMB) number, if applicable. Use the Additional Information field for
 "Owner/Representative/Attention" name and other supplemental address information only. Foreign Address If the limited liability company has a foreign address, follow the country's practice for entering the city, country name. Item G
Total Assets at End of Taxable Year See the instructions for Schedule L - Balance Sheets - before completing this item. If the LLC's taxable year. This is determined by the accounting method regularly used to maintain the LLC's books and records. If there are no assets at
the end of the taxable year, enter $0. Item H(2). Final Return If the LLC is filing a final year tax return, check the "Final Return" box on Form 568, Side 1, Item H(2), and check the "Final Return" box on Form 568, Side 1, Item H(2), and check the "Final Return" box on Form 568, Side 1, Item H(2) and check the "Final Return" box on Form 568, Side 1, Item H(2), and check the "Final Return" box on Form 568, Side 1, Item H(2) are tax return, check the "Final Return" box on Form 568, Side 1, Item H(2) are tax return, check the "Final Return" box on Form 568, Side 1, Item H(2) are tax return, check the "Final Return" box on Form 568, Side 1, Item H(2) are tax return, check the "Final Return" box on Form 568, Side 1, Item H(2) are tax return, check the "Final Return" box on Form 568, Side 1, Item H(2) are tax return, check the "Final Return" box on Form 568, Side 1, Item H(2) are tax return, check the "Final Return" box on Form 568, Side 1, Item H(2) are tax return, check the "Final Return" box on Form 568, Side 1, Item H(2) are tax return, check the "Final Return" box on Form 568, Side 1, Item H(2) are tax return, check the "Final Return" box on Form 568, Side 1, Item H(2) are tax return, check the "Final Return" box on Form 568, Side 1, Item H(2) are tax return, check the "Final Return" box on Form 568, Side 1, Item H(2) are tax return, check the "Final Return" box on Form 568, Side 1, Item H(2) are tax return box on Form 568, Side 1, Item H(2) are tax return box on Form 568, Side 1, Item H(2) are tax return box on Form 568, Side 1, Item H(2) are tax return box on Form 568, Side 1, Item H(2) are tax return box on Form 568, Side 1, Item H(2) are tax return box on Form 568, Side 1, Item H(2) are tax return box on Form 568, Side 1, Item H(2) are tax return box on Form 568, Side 1, Item H(2) are tax return box on Form 568, Side 1, Item H(2) are tax return box on Form 568, Side 1, Item H(2) are tax return box on Form 568, Side 1, Item H(2) are tax return box on Form 568, Side 1, Item H(2) are tax return box on Form 568
Item H(4) Protective claim Check the box if this Form 568 is being filed as a protective claim for refund. A protective claim for refund is a claim for refund filed before the expiration of the statute of limitations for which a determination of the claim for refund filed as a protective claim for refund filed before the expiration of the statute of limitations for which a determination of the claim for refund filed before the expiration of the statute of limitations for which a determination of the claim for refund filed before the expiration of the claim for refund filed before the expiration of the statute of limitations for which a determination of the claim for refund filed before the expiration of the statute of limitations for which a determination of the claim for refund filed before the expiration of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of the statute of limitations for which a determination of limitations 
property includes land, buildings, structures, fixtures - see R&TC Section 104). If any of the answers are "Yes," a Statement of Change in Control and Ownership of Legal Entities, must be filed with the State of California; failure to do so within 90 days of the event date will result in penalties. The form for this statement is form BOE-100-B, filed with
the California State Board of Equalization. Get this form and information from the BOE website (boe.ca.gov) by searching for Legal Entity Ownership Program (LEOP). There may be a change in ownership or control if, during this year, one of the following occurred with respect to this LLC (or any legal entity in which it holds a controlling or majority
interest): The percentage of ownership interests transferred to or owned or controlled by, one person or one legal entity cumulatively exceeded 50%. The total ownership interests transferred to or held by one irrevocable trust or majority
interest,) cumulatively acquired ownership or control of more than 50% of the LLC or other ownership interests in any legal entity. As of the end of this year, cumulatively more than 50% of the total ownership interests have been transferred in one or more transactions since an interest in California real property was transferred to the LLC that was
leased for any term, if leased from a government agency. For LLC's, ownership interest is measured by a member's interest in both the capital and profits interests in the LLC. R&TC Section 64(e) requires this information for use in determining whether a change in ownership has occurred under section 64(c) and (d); it is used by the LEOP. Item June 10.
Principal Business Activity (PBA) Code California uses the six-digit PBA code from the Principal Business activity, the partnership (a) purchases raw materials, (b) subcontracts out for labor to make a finished product from the raw materials, and (c) retains title to
the goods, the partnership is considered to be a manufacturer and must enter "Manufacturer" in item I one of the codes (311110 through 339900) listed under "Manufacturing" on the list, Codes for Principal Business Activity. Schedule IW, LLC Income Worksheet Instructions For purposes of this worksheet, "Total California" on the list, Codes for Principal Business Activity.
Income" means total income from all sources derived from or attributable to this state. The definition of total income for purposes of calculating the LLC fee. "Total income" means gross income, plus the cost of goods sold that are paid or incurred
in connection with the trade or business of the taxpayer attributed to California. Total income from all sources derived or attributable to this state is determined using the rules for assigning sales under R&TC Sections 25135 and 25136 and the regulations thereunder, as modified by regulations under R&TC Section 25137, if applicable, other than
entering the California amounts attributable to the disregarded entity from the member's federal Schedule B, C, D, E, F (Form 1040), or additional schedules associated with other activities. For example, if an SMLLC has IRC Section 1231 gains, the SMLLC will need to get the amount from the schedule containing that information, such as Schedule
D-1, and enter the amount on line 14 of the Schedule IW. Determining Total Income From All Sources Derived From or Attributable to California when completing lines 1-17 of this worksheet. If the LLC business is wholly within California, the total income amount is
assigned to California and is entered on Schedule IW. If the LLC conducts business within and outside of California, the LLC must assign its total income, item by item, to California based on the following rules: Sales of Tangible Property Total income, item by item, to California based on the following rules: Sales of Tangible Property Total income, item by item, to California based on the following rules: Sales of Tangible Property Total income, item by item, to California based on the following rules: Sales of Tangible Property Total income, item by item, to California based on the following rules: Sales of Tangible Property Total income, item by item, to California based on the following rules: Sales of Tangible Property Total income, item by item, to California based on the following rules: Sales of Tangible Property Total income, item by item, to California based on the following rules: Sales of Tangible Property Total income, item by item, to California based on the following rules: Sales of Tangible Property Total income, item by item, to California based on the following rules: Sales of Tangible Property Total income, item by item, to California based on the following rules: Sales of Tangible Property Total income, item by item, to California based on the following rules: Sales of Tangible Property Total income, item by item by
Government) are attributable to California if the property is delivered or shipped to a purchaser within California regardless of the freight on board point or other conditions of sale. Total income from an office, store, warehouse, factory, or other place of the freight on board point or other place of the freight on board point or other conditions of sale.
storage within California are assigned to California unless the seller is taxable in the state of destination. Any transportation of goods by vehicle is a form of shipment, whether the vehicle is owned by the seller, the purchaser of destination. Any transportation of goods by vehicle is a form of shipment, whether the vehicle is owned by the seller, the purchaser of destination.
the sale is a California sale. However, if goods are transferred to the purchaser's employee or agent at some other location in California and the purchaser immediately transports the goods to another state, the sale is not a California and the purchaser immediately transports the goods to another state, the sale is not a California sale. (See FTB Legal Ruling 95-3). Total income from sales of tangible personal property to the U.S. Government are
attributable to California if the property is shipped from California even if the taxpayer is taxable in the state of destination. Only sales for which the U.S. Government. Thus, as a general rule, sales by a subcontractor to the prime
contractor, the party to the contract with the U.S. Government, do not constitute sales to the U.S. Government. Sales of Tangible Personal Property, using market assignment. The market assignment
method and single-sales factor apportionment may result in California sources from Ealifornia sources. Such income includes: Sales from services to the extent that the purchaser of the service receives the benefit of the service in California. Sales
of intangible property to California to the extent that the intangible property is used in California. Sales from the rental, lease, or licensing of tangible personal
property if the property is located in California. For more information, see R&TC Section 25136 and Cal. Code Regs., tit. 18 section 25136-2, get Schedule R or go to ftb.ca.gov and search for market assignment. Alternative Methods. There are alternative methods to assign total income to California that apply to specific industries. These rules are
contained in the regulations adopted pursuant to R&TC Section 25137. If the LLC's line of business, the sale assignment methodology employed in the regulation applicable to California. The rules contained in R&TC Section 25137(c)
that serve to remove items from assignment in their totality are not applicable to the determination of income derived from or attributions, or gain was already subject to the LLC fee. Do not include any
income on the worksheet that has already been subject to the LLC fee. Pass-through entity's "Total Income from all sources derived from or attributable to this state." Their distributive share must include the
matching cost of goods sold and any deductions that are subtracted from gross ordinary income to obtain net ordinary income. The matching cost of goods sold and any deductions on line 3c. If you received Schedule IW, lines 3b, 3c
8b, and 9b as follows: Sum of all Table 3, lines 1a, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 3, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b Sum of all Table 3, lines 1b, add to line 8b
disregarded entities compute the "Total Income" on Schedule IW. Use the applicable lines. Form 568 Line 1 - Total Income worksheet Enter the LLC's "Total California Income" as computed on line 17 of Schedule IW. The amount entered on Form 568, line 1, may not be a negative number. Line 2 - Limited Liability
Company Fee Enter the amount of the LLC fee. The LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income is equal to or greater than $250,000. Enter zero if the LLC must pay a fee if the total California income incom
an estimated fee payment by the 15th day of the 6th month of the current taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day. LLCs will use form FTB 3536, to remit the estimated fee. LLCs will also use form FTB 3536 to pay by the due date of the LLC's
return, any amount of LLC fee owed that was not paid as a timely estimated fee payment. A penalty will apply if the LLC for the preceding taxable year
See General Information G, Penalties and Interest, for more details. Line 3 - 2020 Annual Limited Liability Company Tax Enter the $800 annual tax. This tax was due the 15th day of the 4th month (fiscal year) or April 15, 2020 (calendar year), after the beginning of the LLC's 2020 taxable year and paid with the 2020 form FTB 3522. When the due
date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day. If the annual LLC tax was not paid within the prescribed time period, penalties and interest are now due. See General Information G, Penalties and Interest, for more details. Enter zero on line 3 if the LLC is claiming Deployed Military
Exemption. Line 4 - Nonconsenting Nonresident Members' Tax Liability Enter the total tax computed on Schedule T from Side 4 of Form 568. The LLC is responsible for paying the tax of nonconsenting owner of a disregarded entity in the same manner as
a nonconsenting nonresident member. See the Specific Line Instructions for Schedule T. The nonconsenting nonresident member on Schedule Tax Use this line to report the Partnership Level Tax (PLT) for California purposes
resulting from changes or corrections made by IRS under its centralized partnership audit regime. PLT is typically reported on an amended return. See R&TC Section 18622.5(d)(1)(A) for how to compute the PLT for state tax purposes. Line 7 Enter the amount paid with form FTB 3537 and 2020 form FTB 3536. If the LLC is a
nonconsenting nonresident member of another LLC, an amount will be entered on line 15e of the Schedule K-1 from that LLC. In addition to amount from line 15e of the Schedule K-1 may be claimed on line 7, but may not exceed the amount on line 4. Line 9 -
Withholding (Form 592-B and/or 593) If the LLC was withheld upon by another entity, the LLC can either allocate the entire withholding credit to all its members or claim a portion on line 9 (not to exceed the total tax and fee due) and allocate the entire withholding credit to all its members. If the LLC claims any of the amount withheld, attach Form 592-B
or Form 593, Real Estate Withholding Statement, to the front lower portion of the LLC return. The LLC must file Form 592, 592-F, or 592-PTE, and Form 592. B to allocate any remaining withholding credit to its members. For additional information, get FTB Pub. 1017. Line 11 - Use Tax As explained under General Information W, California use tax
applies to purchases of merchandise from out-of-state sellers (for example, purchases made by telephone, online, by mail, or in person) where sales or use tax was not paid and those items were used in California. For questions on whether a purchase is taxable, go to the California Department of Tax and Fee Administration's website at cdtfa.ca.gov,
or call their Customer Service Center at 800-400-7115 (CRS:711) (for hearing and speech disabilities). Note: The following businesses are required to report use tax on their income tax return: Businesses that have, or are required to
hold, a California seller's permit. Businesses that are registered or required to be required to be
Tax and Fee Administration may, with some exceptions, report use tax on its Limited Liability Company Return of Income. To report use tax on its income tax return for certain types of transactions. These types of purchases are listed in the
instructions for completing Worksheet, line 1. If the LLC owes use tax but does not report it on the income tax return, the LLC must report and pay the tax to the California Department of Tax and Fee Administration, go to their website at
cdtfa.ca.gov and type "Find Information About Use Tax" in the search bar. Failure to timely report and pay the use tax due may result in the assessment of interest, penalties, and fees. Use Tax Worksheet Round all amounts to the nearest whole dollar. Enter purchases from out-of-state sellers made without payment of California sales/use tax. See
worksheet instructions. Enter the applicable sales and use tax rate. See worksheet instructions. Multiply line 1 by the tax rate on line 2. Enter result here. Enter any sales or use tax paid to another state for purchases included on line 1. If the amount here and on line 1. If the amount here are the amount here and on line 1. If the amount here are the amount here are the amount here and on line 1. If the amount here are the amount here.
the amount is less than zero, enter -0-. Worksheet, Line 1, Purchases Subject to Use Tax Report purchases of items that would have been subject to sales tax if purchases from a California retailer unless your receipt shows that California tax was paid directly to the retailer. For example, generally, purchases of clothing would be included, but not
exempt purchases of food products or prescription medicine. For more information on nontaxable and exempt purchases, visit the California Department of Tax and Fee Administration's website at cdtfa.ca.gov. Include handling charges. Do not include any other state's sales or use tax paid on the purchases. Enter only purchases made during the year
that correspond with the tax return the LLC is filing. Note: Do not report the following types of purchases on the LLC's income tax return: Vehicles, wessels, and trailers that must be registered annually as required by the Health and Safety Code
Vessels documented with the U.S. Coast Guard. Aircraft. Rental receipts from leasing machinery, equipment, vehicles, and other tangible personal property to its customers. Cigarettee and/or tobacco products
consumer. Worksheet, Line 2, Sales and Use Tax Rate Enter the sales and use tax rate applicable to the place in California where the property is used, stored, or otherwise consumed. If the LLC does not know the applicable to the place in California where the property is used, stored, or otherwise consumed. If the LLC does not know the applicable city or county sales and use tax rate, please go to the California Department of Tax and Fee Administration's website at
cdtfa.ca.gov and type "City and County Sales and Use Tax Rates" in the search bar or call their Customer Service Center at 800-400-7115 (CRS:711) (for hearing and speech disabilities). Worksheet, Line 4, Credit for Tax Paid to Another State This is a credit up tccan claim a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit up tccan claim a credit up tccan claim a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit for Tax Paid to Another State This is a credit
the amount of tax that would have been due if the purchase, and would have paid $6.00 in California, the LLC can only claim a credit of $6.00 for that purchase. Line 18 - Penalties and Interest Enter penalties and interest. See General
Information G, Penalties and Interest. Line 19 - Total Amount Due Enter the total amount due. See General Information E, When and Where to File. Question K Enter the maximum number of members in the LLC at any time during the taxable year. For multiple member LLCs, the number of Schedules K-1 (568) attached to the Form 568 must equal
the number of members entered on Question K. Do not use abbreviations or terms such as "various." Question L through Question L through Question L through Question E. To less than 90% of the cost
of the partnership's total assets consist of the following: Qualifying investment securities. Deposits at banks or other financial institutions. Office equipment and office space reasonably necessary to carry on the activities of an investment partnership's gross income is from interest, dividends, and gains from the
sale or exchange of "qualifying investment securities." "Qualifying investment securities convertible into common stock. Bonds, debentures, and other debt securities convertible into foreign
securities. Mortgage-backed or asset-backed securities secured by governmental agencies. Repurchase agreements and futures contracts on foreign currencies. Stock and bond index securities and futures contracts, and other similar securities. Regulated futures contracts
Options to purchase or sell any of the preceding qualified investment securities, except regulated futures contracts. "Qualifying investment securities as an "investment securities as an "investment securities as an "investment securities" do not include an interest in a partnership, unless the partnership qualified investment securities.
Partnerships, for more information. Question N if Question N is answered "Yes," see the federal partnership instructions concerning an election to adjust the basis of the LLC's assets under IRC Section 754. Question P California requires taxes to be withheld from certain payments or allocations of income and sent to the FTB (R&TC Sections 1866).
and 18666). If the LLC does not withhold and, upon examination, the FTB determines that withholding was required, the LLC may be liable for the tax and penalties. The reference to Forms 592, 592-A, 592-F, and 592-PTE relates to LLC withholding. If you need additional information concerning LLC withholding, see General Information K,
Required Information Returns, and General Information Requirements, in this booklet. Question V Federal Form 8886, Reportable Transaction Disclosure Statement, must be attached to any return on which the LLC
has claimed or reported income from, or a deduction, loss, credit, or other tax benefit attributable to, participation in a reportable transaction. If the LLC's Form 568. Do not attach copies of federal Schedule K-1 (1065). A material advisor is required to provide a reportable
transaction number to all taxpayers and material advisors for whom the material advisor acts as a material advisor acts as a material advisor act as a material advisor act as a material advisor act as a material advisor. A Reportable Transaction is any transaction, which is offered to a taxpayer under conditions of confidentiality
Section 165 of at least $10 million in any single taxable year or $20 million in any combination of taxable year or $4 million in any combination of taxable year or $4 million in any single taxable year or $4 million in any single taxable year or $4 million in any single taxable year or $50 million in any single taxable year or $4 million in any single taxable ye
any combination of taxable years for all other partnerships. A transaction with a significant book-tax difference (entered into prior to August 3, 2007). Beginning January 6, 2006, this transaction where the taxpayer is claiming a tax credit of greater
specific reportable transaction, or one that is substantially similar, which has been identified by the IRS or the FTB to be a tax avoidance transaction. Question CC Check the "Yes," enter the four-digit year in which the assets were disposed (ex. 2020) on
line CC (2). If there are multiple years, write "see attached" on the line and attach a schedule listing the years. This question is applicable if the LLC is deferring any income from a disposition of assets in the current taxable years. Question DD Check the box for the type(s) of previously deferred income the LLC is reporting. If
there are multiple sources of income, check the box for the appropriate items and attach a schedule listing the income type and year of disposition. If the LLC is reporting "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, check the box for "Other" types of previously deferred income, c
reporting previously deferred income in the current taxable year or prior taxable years. Question EE LLCs doing business as (DBA) name in Question EE. If the LLC is doing business under multiple DBA's attach a schedule listing all DBA's. Leave Question EE
blank if the LLC is not using DBA's to conduct business. Question FF Check the "Yes," enter prior FEIN(s) if different, business name(s),
and entity type(s) for prior returns filed with the FTB and/or IRS on line FF (2). If there are multiple entries, write "see attached" on the line and attach a schedule listing the prior FEINs, business names, and entity types. Question GG Check "Yes" or "No" if the LLC previously operated outside California. Check "Yes" or "No" if this is the LLC's first
year of doing business in California. Single Member LLC Information and Consent Complete all requested information and provide the identification number of the entity (Federal TIN/SSN or FEIN/CA Corp no./CA SOS File no.) that will report the items of income, deductions, credits, etc., of the disregarded entity. The owner will be responsible for
limiting any credits attributable to the disregarded entity. Check the box for the entity type of the ultimate owner of the SMLLC. Note: Check exempt organization if the owner to sign this consent in the same manner
as the failure of a nonresident member to sign form FTB 3832. See the Specific Line Instructions for Schedule IW), and pay the amount due. Schedules B & K are required to be filed if any of the following are met: The income or loss
amount reported on Schedule B, line 1 or line 3 through line 11, is $3,000,000 OR less than or equal to $-3,000,000 OR less than or equal to $-3,000,000. See Instructions for Schedule IW for more information. Multiple member LLCs will complete the remaining
schedules, as appropriate. Single member LLCs (SMLLCs) do not complete form FTB 3832. An SMLLC consents to be taxed under California jurisdiction by signing the Single Member LLCs (SMLLCs) do not complete form FTB 3832. Schedule A — Cost of Goods Sold California's reporting
requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for LLCs are generally the same as the federal reporting requirements for
requirements for partnerships. Follow the instructions for federal Form 1065 and include only trade or business activity income on line 1 through line 12. However, for California tax purposes, business income of the LLC is defined using the rules set forth in R&TC Section 25120. Therefore, certain income that may be portfolio income for federal
      poses may be included as business income for California sourcing purposes. Do not include rental activity income or portfolio income on these lines. Rental real estate activities are also reported on federal Form 8825, Rental Rea
Estate Income and Expenses of a Partnership or an S Corporation. Attach a copy of federal Form 8825 to Form 568. Use California amounts determined under California law when completing these lines. Form 568, Schedule B, line 4
through line 11 have been separated to report total gains and total losses. Net amounts are no longer reported. List total gains and total losses separately, even if listed together on federal forms. For example, the LLC is required to report a $100 Other Income item and a Other Loss item. The $100 Other Income item must be reported on line 10 and
the Other Loss item loss must be reported as a negative number on line 11. Line 6 - Total Farm Profit cr (loss). Enter on line 7 the LLC's total farm profit from federal Schedule F (Form 1040), Profit or Loss From Farming, line 34, Net farm profit or (loss). Enter on line 7 the LLC's total farm loss from federal Schedule F (Form 1040),
line 34. Attach federal Schedule F to Form 568. If the amount includable for California amount on federal Schedule D-1 Line 9 - Total Loss from Schedule D-1 Include only ordinary gains or losses from the sale,
exchange, or involuntary conversion of assets used in a trade or business activity. Ordinary gains or losses from the sale, exchange, or involuntary conversion of rental activity assets must be reported separately on Schedule K (568) and Schedule K (568), generally as part of the net income (loss) from the rental activity. An LLC that is a member in
another LLC or partner in a partnership must include on Schedule D-1, Sales of Business Property, its share of ordinary gains (losses) from sales, exchanges, or involuntary conversions (other than casualties or thefts) of the other LLC's or partnership's trade or business assets. Line 13 through Line 22 California's reporting requirements for LLCs are
generally the same as the federal reporting requirements for partnerships. Follow the instructions for federal Form 1065 and include only trade or business activity deductions on line 13 through line 21. Line 21 (Other Deductions) includes repairs, rents and taxes. Do not include any rental activity expenses or deductions that are allocable to portfolio
income on these lines. Rental activity deductions and deductions and deductions allocable to portfolio income are separately reported on Schedule K (568) and Schedule K (568). Use worldwide amounts determined under California law when completing these lines. Federal reporting requirements for organization and syndication expenses and uniform
capitalization rules apply for California. For taxable years beginning on or after January 1, 2014, California does not allow a business expense deduction for any fine or penalty paid or incurred by an owner of a professional sports franchise assessed or imposed by the professional sports league that includes that franchise. If the LLC deducted the fine
or penalty for federal purposes, do not include the deduction for California tax rate and add the credit amount to the total on line 10, Total payments (Form 568, Side 1). To the left of
this total, write "IRC 1341" and the amount of the credit. Line 17a - Depreciation and Amortization (included in this booklet), to figure depreciation and
amortization. Transfer the total from form FTB 3885L, line 6, to Form 568, Side 4, line 17a, or federal Form 8825, as appropriate (use California amounts). Do not include any expense is passed through separately to the
members and is reported on line 12 of Schedule K (568) and Schedule T — Nonconsenting Nonresident members' tax liability to be paid by the LLC. List the names and identification numbers of all nonresident members who have not signed a form
FTB 3832 or a nonresident single member who has not signed the SMLLC Information and Consent on Side 3 of Form 568, and have not consented to be subject to California tax. Also, list the nonresident members' distributive share of income. To compute the amount of tax that must be paid by the LLC on behalf of a nonconsenting nonresident
member, multiply such member's distributive share of income by the following rates: 8.84% if the member is an S corporation. 12.3% if the member is an S corporation. 12.3% if the member is an S corporation. 12.3% if the member is an S corporation.
withheld under R&TC Section 18662 and paid by the LLC on behalf of such member. Reduce column (e) by column (f) and put the result in column (g) for each nonconsenting nonresident member. Column (g) cannot be
less than zero. The tax being paid by the LLC on behalf of nonconsenting nonresident members is due by the original due date of the return. Reminder: All members must file a California filing requirement. Corporate members are also considered
doing business in California and may have additional filing requirements. For additional information get FTB Pub. 1060, Guide for Corporations Starting Business in California. Nonresident individuals may qualify to file a group Form 540NR and should get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR. Schedule L — Balance Sheets If
Question 4a through Question 4c on federal Form 1065, Schedule B, are all answered "Yes" and the LLC is not required to complete Schedules L, M-1, M-2, or Item G on Side 1 of Form 568 or Item I on Schedule K-1 (568). California's reporting requirements for LLCs classified as partnerships, are the same as the
federal reporting requirements for partnerships. The amounts whether or not subject to taxation. Attach a statement explaining any differences between federal and state amounts or the balance sheet and the LLC's books and records.
Follow the instructions for federal Form 1065, Schedule M-1 — Reconciliation of Income (Loss) per Books With Income (Loss) per Return, and Schedule M-2, the amounts shown should agree with the LLC's books and records and r
the balance sheet amounts. Attach a statement explaining any differences. Use worldwide amounts on Schedule M-1. Also, the amounts on Schedule M-2 should equal the total of the amounts or Schedule M-2 should equal the total of the amounts or Schedule M-2 should equal the total of the amounts of the amount
Certain LLCs. For taxable years beginning on or after January 1, 2014, the IRS allows LLCs with at least $10 million but less than $50 million in total assets at tax year end to file Schedule M-3 (Form 1065), Part I, is required for these LLCs. For California
purposes, the LLC must complete the California Schedule M-1, and attach either of the federal Schedule M-3 (Form 1065) and related attachments to the FTB will accept the federal Schedule M-3 (Form 1065) in a spreadsheet
format if more convenient. Schedule O — Amounts from Liquidation Used to Capitalize a Limited Liability Company Complete Schedule O is a summary of the entities liquidated to capitalize the LLC and the amount of gains recognized in such liquidations. Include the complete names
and identification numbers of all entities liquidated. Check the appropriate box for the type of entity liquidated. Include the amount of liquidation gains recognized in order to capitalize the LLC. Schedule K (568) and Schedule K (568) is a summary
schedule for the LLC's income, deductions, credits, etc. and Schedule K-1 (568) shows each member's distributive share. The line items for both of these schedules are the same unless otherwise noted. One copy of each Schedule K-1 (568) must be attached to the Form 568 when it is filed. Be sure to give each member a copy of their respective
Schedule K-1 (568). The LLC should also include a copy of the Member's Instructions for Schedule K-1 (568) or specific instructions for each item reported. These items should be provided to the member on or before the due date of the Form 568. Refer to the Schedule K-1 (568) or specific instructions for each item reported.
Instructions when completing California Schedule K (568) and Schedule K 
California purposes, if you are an ineligible entity and deducted eligible expenses for federal purposes, enter that amount on the applicable line(s) as a column (c) adjustment. Special Reporting for R&TC Section 41 - If the LLC conducted a commercial cannabis business activity licensed under the California MAUCRSA, or received flow-through
income from another pass-through entity in that business, attach a schedule to the Schedule to the cannabis business, including deductions from Ordinary Income. The member's share of total credits related to the cannabis business. Get
form FTB 4197 for more information. Schedule K (568) Only Disregarded entities - Schedule K, line 1 or line 3 through line 11, is $3,000,000 or more. The "Total distributive income/payment items," Schedule K, line 21a, is greater than or
equal to $3,000,000 OR less than or equal to $-3,000,000. If Schedule K (568) is required to be filed, prepare Schedule K by entering the amount of the corresponding Member's federal Form 1040 or 1040-SR including Schedule B,
Interest and Ordinary Dividends, Schedule C, Profit or Loss from Business (Sole Proprietorship), Schedule E, Supplemental Income and Loss, and Schedule E, Supplemental Income and Loss, Schedule E, Supplemental Income and Schedul
etc., enter the amounts from federal Schedule K (1065), Partners' Distributive Share Items. In column (c), enter the adjustments resulting from differences between California and federal law. For members to comply with
the requirements of IRC Section 469, trade or business activity income (loss), and portfolio income (loss) are not reported on Form 568, Side 4 so that these amounts are not combined with trade or business activity
income (loss). Use Schedule K, lines 2, 3, 5, 6, 7, 8, 9, and 11a to report these amounts. Compliance with LLC Filing Requirements To help ensure the accurate and timely processing of the LLC's Form 568, verify the following: A Schedule K-1 (568) has been attached to Form 568 for each member included on Form 568, Side 2, Question K. LLCs
eligible for the reduced filing program, see General Information D, Who Must File. The attached Schedule K-1 (568) contains the member's correct name, address, and identifying number. Items A through I are completed on Schedule K-1 (568). The appropriate entity type box on Schedule K-1 (568), Side 1, Question A, is checked for each member. All
attached Schedules K-1 (568) reconcile to Schedule K. The member's percentage, on Schedule K-1 (568), Question C, is expressed in decimal format and carried to four decimal places (i.e., 33.5432). Do not print fractions, percentage symbols (%), or use terms such as "Various" or "Formula". Substitute computer-generated Schedule K-1 (568) forms
must be approved by the FTB. Schedule K-1 (568) Only The Schedule K-1 (568) details each member's distributive share of the LLC's income, deductions, credits, etc. The LLC completes the entire Schedule K-1 (568) by filling out the member's
distributive share of items. For member's addresses, include the designation number (ITIN). For all other member's social security number (SSN) or Individual Taxpayer Identification Number (ITIN). For all other member's enter their FEIN.
However, if a member is an individual retirement arrangement (IRA), enter the identifying number of the custodian of the IRA. Do not attach
federal Schedules K-1 (1065). The LLC should also provide each member with a copy of either the Member's Instructions for Schedule K-1 (568) or specific instructions for each item reported. Determining the Source of the LLC's Income in their
California income. If the LLC apportions its income, the member may be entitled to a tax credit for taxes paid to other states. The member should be referred to the California Schedule S, Other State Tax Credit, for more information. Determining the Source of the LLC's Income for a Nonresident Member Business Income: Regardless of the
classification of income for federal purposes, the LLC's income from California source is determined in accordance with California source income from that
trade or business is California source income; A business within and outside California, but the part within the state is so separate income from within the state is california source income; or A single trade or business within and outside California, then California source income from within the state is so separate income; or A single trade or business within and outside California, then California source income; or A single trade or business within and outside California, then California source income; or A single trade or business within and outside California, then California source income; or A single trade or business within and outside California, then California source income; or A single trade or business within and outside California, then California source income; or A single trade or business within and outside California, then California source income; or A single trade or business within and outside California, then California source income; or A single trade or business within and outside California, then California source income; or A single trade or business within and outside California, then California source income; or A single trade or business within and outside California, then California source income; or A single trade or business within and outside California, then California source income; or A single trade or business within and outside California source income; or A single trade or business within and outside California source income; or A single trade or business within and outside California source income; or A single trade or business within and outside California source income; or A single trade or business within and outside California source income; or A single trade or business within and outside California source income; or A single trade or business within and outside California source income; or A single trade or business within an advance or business within an advance or business within a single trade or business within a single trade or business within a single trade o
business income of that trade or business is determined by apportionment. The LLC should apportion business income attributable to real or tangible
personal property (such as rents, royalties, or gains or losses) located in California is California
also be entered in Schedule K-1 (568), Table 2, Part B, for that member. The source of nonbusiness income attributable to intangible property depends upon the member's state of residence and corporations to their commercial domicile, R&TC Sections 17951
through 17955. Because the determination of the source of intangible nonbusiness income must be made at the member level, this income is not entered on Schedule K-1 (568), column (e). It is only entered in Table 1. Completing Schedule K-1 (568) Questions A through I See the instructions for federal Form 1065, Specific Instructions, Schedule K-1
Only, Part II, Information About the Partner, for more information on completing Question A, Schedule K-1 (568) Check the exempt organization box regardless of legal form. Question B, Schedule K-1 (568) Check the
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appropriate box to indicate whether this member is foreign or not. Question C, Schedule K-1 (568) Percentages must be 4 to 7 characters in length and have a decimal point before the final 4 characters in length and have a decimal point before the final 4 characters. For example, 50% is represented as 50.0000, 5% as 5.0000, 100% as 100.0000. Do not enter a fraction, the percentage symbol (%), or the term
 "Various" or "Formula". Question D, Schedule K-1 (568) For more information on completing Question D, get the instructions for federal Form 1065, Specific Instructions D, Schedule K-1 (108) For more information on completing Question D, get the instructions for federal Form 1065, Specific I
applicable. See instructions for Form 568, Question V, for more information. Question F(1), Schedule K-1 (568). Question F(2), Schedule K-1 (568). Question F(3), Schedule K-1 (568). Question 
on Schedule K-1 (568). Question G(1), Schedule K-1 (568) If the LLC is filing a final year tax return, check the "Final Return" box on Form 568, Side 1, Item H(2), and check the "A final Schedule K-1 (568)" box for Item G(1) on Schedule K-1 (568). Attach a statement that explains the reason for the termination, or liquidation of the limited liability
 company. Completing Column (b) through Column (c), enter the amounts from federal law for each specific line item. In column (d), enter the result of combining column (b) and column (c). This is total income under
California law. Column (e) is used to report California source or apportioned amounts and credits. Include the following items in this column: For Individuals: Income from a trade or business conducted within and
 outside California, when the part of business conducted within California can be separately accounted for, Cal. Code Regs., tit. 18 section 17951-4(b). Nonbusiness income from real and tangible property located in California in column (e). Income
from a trade or business conducted within and outside California. Enter the amount of business income apportioned to California according to Schedule R. This includes intangible income attributable to the business income apportioned to California according to Schedule R. This includes intangible income apportioned to California according to Schedule R. This includes intangible income attributable to the business, trade, or profession, Cal. Code Regs., tit. 18 section 17951-4(c) and R&TC Sections 25128 through 25137. Combined business income is
 then apportioned by the sales factor. Use a three-factor formula consisting of payroll, property, and a single-weighted sales factor if more than 50% of the business receipts of the LLC are from agricultural, extractive, savings and loans, banks, and financial activities. Apportioning LLCs should complete Schedule R and attach it to Form 568. California
 credits. For Corporations and Other Business Entities: Income from real and tangible property located in California. See #4 above For Individuals. Nonbusiness income from real and tangible property located in California in column (e).
If the LLC believes it may have a unitary member, enter this income in Table 2, Part B. California credits. For all members, nonbusiness income from intangible property should not be entered in column (e). Enter this income in Table 1. For more information, see Member's Instructions for Schedule K-1 (568). Column (d) and Column (e): Schedule K-1
 (568), column (d), includes the member's distributive share of total LLC income, deductions, gains, or losses under California law. Column (e) includes only income, deductions, gains or losses that are apportioned or sourced to California law.
 in the computation of amounts to be included in column (d) and column (e). For an LLC that is doing business interest, dividends, gain, or loss from sales of securities). For an LLC that is doing business
 within and outside California, the amounts in column (e) may be different. If the LLC knows the member is a resident individual, then the LLC answers "Yes" to Question H on Schedule K-1 (568), and complete column (d), only. Otherwise, the LLC answers "Yes" to Question H on Schedule K-1 (568), and complete column (e) may be different. If the LLC knows the member is a resident individual, then the LLC answers "Yes" to Question H on Schedule K-1 (568), and complete column (e) may be different. If the LLC knows the member is a resident individual, then the LLC answers "Yes" to Question H on Schedule K-1 (568), and complete column (e) may be different. If the LLC knows the member is a resident individual, then the LLC answers "Yes" to Question H on Schedule K-1 (568), and complete column (e) may be different. If the LLC knows the member is a resident individual, then the LLC knows the member is a resident individual, then the LLC knows the member is a resident individual individual.
only if the LLC has nonbusiness intangible income. If the LLC does not need to complete Table 2 Part C for all non-unitary members. Completing Table 2 The LLC will complete Table 2. Parts A to C for unitary members and Table 2 Part C for all non-unitary members.
Table 2 does not need to be completed for non-unitary individuals. The LLC will complete Table 2, Part C to determine if they meet threshold amount of California property, payroll and sales for doing business threshold
in California. See General Information A, Important Information, regarding Doing Business for more information shown in column
(e). Instead, the member's distributive share of business income is combined with the member's own apportionment factors, Cal. Code
 Regs., tit. 18 section 25137-1. The determination of whether a single sales factor or 3-factor apportionment formula applies to the combined income will be made at the member's distributive share of business income and property, payroll, and sales factors are entered in Table 2. If the LLC knows that all of the members are unitary
 with the LLC, the LLC need not complete column (e) or attach Schedule K-1 (568). Special Rules for Partners and Partners in a Non-Unitary Business of the
partnership, the partnership apportions its business income as apportioned to California are entered in column (e). Special Reporting Requirements for Passive Activities If items of income (loss), deduction, or credit from more than one activity are reported
on Schedule K-1 (568), the LLC must attach a statement to Schedule K-1 (568) for each activities are passive activities to all members. The attachment must include all the information explained in the instructions for federal
Schedule K-1 (1065). Specific Line Instructions The California Schedule K (568) generally follows the federal Schedule K (1065). When completing the California Schedule K (568) and Schedule K-1
 (568), refer to the Schedule K Federal/State Line References chart. Line 1 through Line 11 See the instructions Schedule K-1 (1088), line 1 through Line 11. Form 568, Schedule K-1 lines 10a and 10b have been separated to report total gains and total
 losses, and lines 11b and 11c have been separated to report total other income and losses. Net amounts are no longer reported. For example, the partnership is required to report a $100 IRC Section 1231 gain item and a IRC Section 1231 loss item.
must be reported as a negative number on line 10b. Energy conservation rebates, vouchers, or other financial incentives are excluded from income. Schedule K (568) must include all income and losses from the LLC activities as determined under California amounts
 should be related to differences in the tax laws. Do not apply the apportunity Zone Funds - The TCJA established Opportunity Zone Funds - The TCJA established O
 opportunity fund, and exclude capital gains from the sale or exchange of an investment in such funds. California does not conform to the deferral and exclusion of capital gains reinvested or invested in federal opportunity zone funds under IRC Sections 1400Z-2, and has no similar provisions. If, for California purposes, gains from
investment in qualified opportunity zone property had been included in income during previous taxable year, do not include the gain in the current year income. Financial Incentive for Seismic Improvement For taxable years beginning on or after July 1, 2015, California law allows an income exclusion for loan forgiveness, grants, credits, rebates,
 vouchers, or other financial incentive issued by the California Residential Mitigation Program or California Earthquake Authority to assist a residential property owner or occupant with expenses paid, or obligations incurred, for earthquake loss mitigation. If any amount was included for federal purposes, exclude that amount for California purposes
on line 11b, column (c). IRC Section 951A income. California does not conform to IRC Section 965. If for federal purposes, deferred foreign income
 was included, make an adjustment on line 11b, column (c). In addition, taxpayers that reported IRC Section 965 amounts on their federal tax return or follow their tax software quidelines. Small Business COVID-19 Relief Grant Program - California allows an exclusion from gross income
for grant allocations received by a taxpayer pursuant to the COVID-19 Relief Grant under Executive Order No. E 20/21-182 and the Government Code. If any amount was included for federal purposes, exclude that amount for California purposes. Line 1,
column (c) An adjustment to increase the business income of a service LLC to reflect the guaranteed payment deduction adjustment required by Cal. Code Regs., tit. 18 section 17951-4(g) should be made here. Line 10a and Line 10b Enter on lines 10a and 10b the amounts shown on Schedule D-1, line 7. Do not include specially allocated ordinary
gains and losses, or net gains (losses) from involuntary conversions due to casualties or thefts on this line. Instead, report them on line 11b or 11c, along with a schedule and explanation. If the LLC has more than one activity amount to the member, attach a statement to Schedule K-1 (568).
 that identifies the activity to which IRC Section 1231 gain (loss) relates. Deductions Line 13 see the instructions for federal Form 1065, Specific Instructions for federal Form 1065, Specific Instructions are subject to different rules for California
See instructions for form FTB 3885L. IRC Section 965 deductions. California does not conform to IRC Section 965. If, for federal purposes, a deduction was made for deferred foreign income, make an adjustment on line 13e, column (c). Line 13a - Charitable Contributions Enter the total amount of charitable contributions made by the LLC during its
taxable year on Schedule K (568) and each member's distributive share on Schedule K-1 (568). Attach an itemized list to both schedules that show the amount subject to the 50%, 30%, and 20% limitation under IRC Section 170(b) for cash
 contributions to public charities and certain private foundations is increased to 60% for federal purposes. California does not conform. The limitation for California law conforms to the federal law, relating to the denial of the
deduction for lobbying activities, club dues, and employee remuneration in excess of one million dollars. California conforms to IRC Section 170(f)(8) substantiation requirement for charitable contributions. For taxable years beginning on or after January 1, 2014, and before January 1, 2023, do not include any amounts taken into account for the
 College Access Tax credit as a contribution on line 13a. Line 13b - Investment interest paid or accrued to purchase or carry property held for investment. Property held for investment includes property that produces
 portfolio income (interest, dividends, annuities, royalties, etc.). Therefore, interest expense allocable to portfolio income should be reported on line 13d of Schedule K (568) and Schedule K (568) 
 that is not a passive activity to the LLC and in which the member does not materially participate in the oil and gas activity). Investment interest does not include
 interest expense allocable to a passive activity. For more information get form FTB 3526, Investment Interest Expense Deduction. Line 14 of the federal Schedule K (1065), does not apply to California and therefore there is no line 14. Credits California line numbers
 are different from federal line numbers in this section. Line 15a - Total Withholding Add the total amounts on all member's Schedule K-1 (568). If taxes were withholding the LLC must provide each affected member (including California residents) a
completed Form 592-B. Members must attach Form 592-B to the front of their California tax return to claim the withheld amounts. Schedule K-1 (568) may not be used to claim this withholding credit. Line 15b through Line 15b - Low
 Income Housing Credit A credit may be claimed by owners of residential rental projects providing low-income Housing (IRC Section 42). Generally, the credit is effective for buildings placed in service after 1986. Get form FTB 3521, Low-Income Housing Credit, for more information. Line 15c - Credits Other Than Line 15b Related to Rental Real
 Estate Activities Report any information that the member's Schedule K-1 (568) a statement showing the amount to be reported and the applicable form on which the amount should be reported. Line 15d - Credits Related to
 Other Rental Activities Use this line to report information that the member's Schedule K-1 (568) a statement showing the amount to be reported and the applicable form on which the amount should be reported. Line 15e - Nonconsenting Nonresident Member's Tax Paid by
LLC, Schedule K-1 (568) only If income tax was paid by the LLC on behalf of a nonresident member's Schedule K-1. Members must attach a copy of
Schedule K-1 (568) to their California income tax return to claim the tax paid by the LLC on their behalf. If income tax was paid by an LLC on behalf of the member LLC, the amount paid by an LLC is entered on the member LLC's Schedule K-1 (568), line 15e. Part of this amount or
 this entire amount may be reported on Form 568, line 7 (see instructions). Any remaining withholding credit is allocated to all members according to their LLC interest. Individual members according to their LLC on behalf of the member LLC: The Schedule K-1
 (568) previously issued to the member LLC by its LLC The Schedule showing each member's allocable share of any credit or credit information that is related to a trade or business activity. Credits that may be reported on line 15f
 (depending on the type of activity they relate to) include: California Competes Tax Credit. Get form FTB 3548. Donated Agricultural Products Transportation Credit. Get form FTB 3547. Enhanced Oil Recovery Credit. Get form FTB 3548. Donated Agricultural Products Transportation Credit. Get form FTB 3547. Enhanced Oil Recovery Credit. Get form FTB 3548.
 3546. Enterprise Zone (EZ) Hiring Credit. Get form FTB 3805Z. Local Agency Military Base Recovery Area (LAMBRA) Hiring Credit. Get form FTB 3503. New California Motion Production Credit. Get form FTB 3541. New Donated Fresh Fruits or Vegetables Credit. Get
form FTB 3814. New Employment Credit. Get form FTB 3554. Prison Inmate Labor Credit. Get form FTB 3507. Program 3.0 California Motion Picture and Television Production Credit. Get form FTB 3541. Research Credit. Get form FTB 3523. Main Street Small Business Tax Credit. Get form FTB 3866. All credit forms are available at ftb.ca.gov/forms.
The Other Credits line may also include the distributive share of net income taxes paid to other states by the LLC. Subject to limitations of R&TC Sections 18001 and 18006, members may claim a credit against their individual income tax for net income tax for n
payments and evidence of tax liability by the LLC to the other states. Refer the members to California Schedule K (1065) and box 16 of the federal Schedule K (1065), Foreign Transactions, do not apply to California and therefore there is no line 16.
 Alternative Minimum Tax (AMT) Items Line 17a through Line 17f Enter each member's distributive share of income and deductions that are adjustments and for other information. California law conforms to
 the existing federal law eliminating the deduction for contributions of appreciated property as an item of tax preference. As a result, taxpayers no longer need to include in their computation of Alternative Minimum Taxable Income the amount by which any allowable deduction for contributions of appreciated property exceeds the taxpayer's adjusted
 basis in the contributed property. For additional information, see instructions for federal Schedule K (1065), Alternative minimum tax (AMT) tems, line 17a through line 17f. For differences between federal and California law for alternative minimum tax (AMT), see R&TC Section 17062. Tax-Exempt Income and Nondeductible Expenses Line 18a
 through Line 18c - Tax-exempt Income and Nondeductible Expenses Enter on Schedule K (568), the amounts of tax-exempt income, other tax-exempt income, and nondeductible expenses from federal Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on Schedule K (1065), lines 18a, 18b, and 18c. Enter on S
nondeductible expenses, from federal Schedule K-1 (1065), box 18. The LLC should give each member a description and the amount of the member's share for each item applicable to California in this category. Distributions Line 19a and Line 19b - Distributions Enter on Schedule K (568), the amounts of cash and marketable securities, and other
property from federal Schedule K (1065), line 19a and line 20b - Investment Income and Investment Expenses These lines must be completed whether or not a partner is
 subject to the investment interest rules. Enter on line 20a only the investment income included on line 5, line 6, line 7, and line 11a of Schedule K (568) and Schedule K (568). If items of investment income or expenses are included in the
 amounts that are required to be passed through separately to the member on Schedule K-1 (568), items other than the amounts included on line 5 through line 9, line 11a, and line 13d of Schedule K-1 (568), give each member a statement identifying these amounts. Investment income includes gross income from property held for investment, gain
 attributable to the disposition of property held for investment, and other amounts that are gross portfolio income or expenses from a passive activity. Property subject to a net lease is not treated as investment property because it is subject to the passive loss rules. Do
not reduce investment income by losses from passive activities. Investment expenses are deductible expenses (other than interest) directly connected with the production of investment income. Get the instructions for the federal Schedule K (1065), line 20c,
Other Items and Amounts. For credit recaptures attach a schedule including credit recapture names and amounts. The gain on property subject to the IRC Section 179 Recapture should be reported on the following information with
respect to a disposition of business property if an IRC Section 179 expense deduction was claimed in prior years: Description of the property was sold. Gross sales price. Cost or other basis plus expense of sale (not including the LLC's basis reduction in the property due to IRC Section 179 expense
deduction). Depreciation allowed or allowable (not including the IRC Section 179 expense deduction). Amount of IRC Section 179 expense deduction (if any) passed through. An indication if the disposition is from a casualty or theft. If this is an
installment sale, any information needed to complete form FTB 3805E. Supplemental information The LLC may need to report supplemental information not included in lines 1 through 20b, write "See attached" on line 20c
 column (b) and column (d) and provide a schedule with the details. Members may need to obtain the amount of their proportionate interest of aggregate gross receipts, less returns and allowances, from the LLC. The gain or loss on property subject to the IRC Section 179 Recapture should be reported on Schedule K-1 as supplemental information as
 instructed on the federal Form 4797. The LLC must provide all of the following information with respect to a disposition of business property was sold. The members pro-rata share of the gross sales price
The members pro-rata share of the cost or other basis plus expense deduction). The members pro-rata share of the depreciation allowed or allowable (not including the IRC Section 179 expense deduction). The members pro-rata share of the amount of
 IRC 179 expense deduction (if any) passed through to the member for the property and the LLC's taxable year(s) in which the amount was passed through. An indication if the disposition is from a casualty or theft. If this is an installment sale, any information needed to complete form FTB 3805E. The LLC also must separately report the member's
 pro-rata share of all payments in future taxable years. (Installment payments received for installment payments received for installment payments and preference items attributed to any trade or
 business of a qualified taxpayer who has gross receipts, less returns and allowances, during the taxable year of less than $1,000,000 from all trades or businesses in which the taxpayer is an owner or has an owner ship interest. The LLC should provide the member's proportionate interest of aggregate gross receipts on Schedule K-1 (568), line 20c. For
 purposes of R&TC Section 17062(b)(4), "aggregate gross receipts of the trades or businesses which the taxpayer owns. The proportionate interest of the gross receipts of the trades or businesses which the taxpayer owns. The proportionate interest of the pass-
 through entity's gross receipts in which the taxpayer holds an interest. "Aggregate gross receipts from the production of honbusiness income, as defined in R&TC Section 25120(a), and the gross receipts from the production of honbusiness income, as defined in R&TC Section 25120(d). R&TC Section 25120 was
 amended to add the definition of gross receipts. For a complete definition of "gross receipts", refer to R&TC Section 25120(f), or go to ftb.ca.gov and search for 25120. For purposes of this section, "pass-through entity" means a partnership (as defined by R&TC Section 17008), an S corporation, a regulated investment company (RIC), a real estate
 (Schedule K (568) only) Line 21a and Line 21b See the federal instructions for Schedule K (1065), Analysis of Net Income (Loss). Other Member Information (Schedule K (1065), Analysis of Net Income (Loss).
 income in this category in column (e). If the income (loss) for an income item is a mixture of income (loss) in different subclasses (for example, short-term and long-term capital gain), attach a supplemental statement providing a breakdown of income (loss) in each subclass. Enter nonbusiness income from intangibles in Table 1 net of related expenses
Do not include expenses offset against nonbusiness income from intangibles in column (e). Table 2 The LLC will complete Table 2, Part C for unitary members and Table 2, Part C for unitary members and Table 2 does not need to be completed for non-unitary members and Table 2.
 LLC and the member are unitary, or if the LLC is uncertain as to whether it is unitary with the member, it should furnish the information in Table 2. Part A. Enter the member are unitary, or if the LLC is uncertain as to whether it is unitary with the member will then add that income to its own business income and apportion the combined business income. "Business income to its own business income and apportion the combined business income."
 payroll, property, and sales factors. The LLC will complete Table 2, Part C to determine if they meet threshold amount of California property, payroll and sales for doing business threshold in California. See General
 (568), Member's Share of Income, Deductions, Credits, etc, included in this booklet. Federal Schedule K (1065) CA 
gross rental income (loss) 3a Gross income (loss) 3c Net income (loss) from other rental activities 3b Expenses from other rental activities 4a Guaranteed payments for services 4 Guaranteed payments for capital - Included in line 4
 above 4c Total guaranteed payments - Included in line 4 above 5 Interest income 6a Ordinary dividends 6 Dividends 
 (loss) 9 Net long-term capital gain (loss) 9 Collectibles 28% gain (loss) - Included in line 9 above, as applicable 9c Unrecaptured section 1231 gain (loss) 10a Total gain under IRC Section 1231 (other than due to casualty or theft) - Included in line 10 above 10b
Total loss under IRC Section 1231 (other than due to casualty or theft) - Included in line 11 above 11c Total other income (loss) 11 Other income (loss) 11 Other income (loss) 11 Other income (loss) 12 Section 179 deduction 12 Expense deduction for recovery property (IRC Section 179) 13a Contributions 13a Charitable
 contributions 13b Investment interest expense 13b Investment interest expense 13c Section 59(e) (2) expenditures: (2) Amount 13c 1. Total expenditures to which IRC Section 59(e) election may apply (1) Type 2. Type of expenditures: (2) Amount 13c 1. Total expenditures interest expense 13d Deductions related to portfolio income 13d Other deductions 13e Other deductions
14a-c Self-employment 14a-c Not applicable 15a Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding on LLC allocated to all members 15b Low-income housing credit (section 42(j)(5)) 15a Withholding (section 42(j)(5)) 15a Withholding (section 42(j)(5)) 15a Withholding (section 42(j)(5)(5)(5)(5
 estate activities 15d Other rental real estate credits 15d Other rental activities 15e Other credits 1
 placed in service after 1986 17b Adjusted gain or loss 17b Adjusted gain or loss 17c Depletion (other than oil and gas) 17d Oil, gas, and geothermal properties - gross income from oil, gas, and geothermal properties - deductions 17e Deductions allocable
 to oil, gas, and geothermal properties 17f Other AMT items 18a Tax-exempt income 18b Other tax-exempt income 18b Other tax-exempt income 18b Other tax-exempt income 18c Nondeductible expenses 19a Distributions of cash and marketable securities 19a
Distributions of money (cash and marketable securities) 19b Distributions of other property 19b Distributions of property 19b Distributions of money 20a Investment income 20b I
principal business activities and their associated codes is designed to classify a business by the type of activity in which it is engaged to facilitate the administration of the California Revenue and Taxation Code. These principal business activity in which it is engaged to facilitate the administration of the California Revenue and Taxation Code.
 below, determine from which activity the limited liability company (LLC) derives the largest percentage of its "total receipts or sales plus all other income. If the LLC purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the
LLC is considered a manufacturer and must use one of the manufacturing codes (311110-339900). Once the principal business activity is determined, entries must be made on Form 568, Item J. Enter a description of the principal business activity is determined, entries must be made on Form 568. Item J. Enter a description of the principal business activity is determined, entries must be made on Form 568. Item J. Enter a description of the principal business activity is determined, entries must be made on Form 568. Item J. Enter a description of the principal business activity is determined, entries must be made on Form 568. Item J. Enter a description of the principal business activity is determined, entries must be made on Form 568. Item J. Enter a description of the principal business activity is determined, entries must be made on Form 568. Item J. Enter a description of the principal business activity is determined, entries must be made on Form 568. Item J. Enter a description of the principal business activity is determined, entries must be made on Form 568. Item J. Enter a description of the principal business activity is determined, entries must be made on Form 568. Item J. Enter a description of the principal business activity is determined by the principal business activities activities and the principal business activities activities and the principal business activities activiti
 Agriculture, Forestry, Fishing, and Hunting Crop Production Code 111100 Oilseed & Grain Farming (including potatoes & yams) 111300 Fruit & Tree Nut Farming (including potatoes & yams) 111300 Fruit & Tree Nut Farming (including potatoes & yams) 111300 Fruit & Tree Nut Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet
 & all other crop farming) Animal Production 112111 Beef Cattle Ranching & Farming 112112 Cattle Feedlots 112120 Dairy Cattle & Milk Production 112210 Hog & Fig Farming 112300 Poultry & Egg Production 112111 Beef Cattle Feedlots 112120 Dairy Cattle & Milk Production 112210 Hog & Fig Farming 112112 Cattle Feedlots 112120 Dairy Cattle & Milk Production 112210 Hog & Fig Farming 112300 Poultry & Egg Production 112210 Hog & Fig Farming 112300 Poultry & Egg Production 112210 Hog & Fig Farming 112300 Poultry & Egg Production 112210 Hog & Fig Farming 112300 Poultry & Egg Production 112400 Sheep & Goat Farming 112310 Hog & Fig Farming 112300 Poultry & Egg Production 112400 Sheep & Goat Farming 112510 Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production 112400 Sheep & Goat Farming 112510 Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production 112400 Sheep & Goat Farming 112510 Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production 112400 Sheep & Goat Farming 112510 Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production 112400 Sheep & Goat Farming 112510 Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production 112400 Sheep & Goat Farming 112510 Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production 112400 Sheep & Goat Farming 112510 Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production 112400 Sheep & Goat Farming 112510 Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production 112400 Sheep & Goat Farming 112510 Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production 112400 Sheep & Goat Farming 112510 Aquaculture (including shellfish farms & hatcheries) 112900 Other Animal Production 112400 Sheep & Goat Farming 112510 Aquaculture (including shellfish farms & hatcheries) 112900 Other 
 Forestry and Logging 113110 Timber Tract Operations 113210 Forest Nurseries & Gathering of Forest Products 113310 Logging Fishing, Hunting and Trapping Support Activities for Agriculture and Forestry 115110 Support Activities for Crop Production (including cotton ginning, soil preparation,
 planting, & cultivating) 115210 Support Activities for Animal Production 115310 Support Activities for Forestry Mining 212200 Metal Ore Mining 212310 Stone Mining & Quarrying 212320 Sand, Gravel, Clay, & Ceramic & Refractory Mineral Mining &
 Quarrying 212390 Other Nonmetallic Mineral Mining & Quarrying 213110 Support Activities for Mining Utilities 221100 Electric Power Generation, Transmission & Distribution 221210 Natural Gas 
 Building Construction 236200 Nonresidential Building Construction 237210 Land Subdivision 237310 Highway, Street, & Bridge Construction 237990 Other Heavy & Civil Engineering Construction 237210 Highway, Street, & Bridge Construction 237210 Highway, Street, & Bridge Construction 237210 Highway, Street, & Bridge Construction 237210 Land Subdivision 237210 Highway, Street, & Bridge Construction 237210 Highway, Bridge Constructio
 Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding) 238210 Electrical Contractors 238200 Duilding Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)
238900 Other Specialty Trade Contractors (including 311300 Sugar & Confectionery Product Mfg 311400 Fruit & Vegetable Preserving & Specialty Food Mfg 311500 Dairy Product Mfg 311610 Animal Slaughtering and Processing 311710
Seafood Product Preparation & Packaging 311800 Bakeries, Tortilla & Dry Pasta Mfg 311900 Other Food Mfg (including coffee, tea, flavorings, & seasonings) Beverage and Tobacco Product Manufacturing Textile Mills and Textile
Product Mills 313000 Textile Mills 314000 Textile Mills 315280 Other Cut & Sew Apparel Mfg 315280 Other Cut & Sew Apparel Mfg 315290 Apparel Accessories & Other
 Apparel Mfg Leather and Allied Product Manufacturing 316110 Leather & Hide Tanning & Finishing 316210 Footwear Mfg (including rubber & plastics) 316990 Other Leather & Allied Product Mfg Wood Product Mfg 321900 Other Wood
 Product Mfg Paper Manufacturing 322100 Pulp, Paper, & Paperboard Mills 322200 Converted Paper Products Manufacturing 324110 Petroleum Refineries (including integrated) 324120 Asphalt Paving, Roofing, & Saturated
Materials Mfg 324190 Other Petroleum & Coal Products Mfg Chemical Manufacturing 325100 Basic Chemical Mfg 325200 Resin, Synthetic Rubber, & Artificial & & Ar
 Soap, Cleaning Compound, & Toilet Preparation Mfg 325900 Other Chemical Product & Preparation Mfg 325900 Other Chemical Product Mfg 327210 Glass & Glass Product Mfg 327300 Cement & Preparation Mfg 327210 Glass & Glass Product Mfg 327300 Cement & Product 
 Concrete Product Mfg 327400 Lime & Gypsum Product Mfg 327900 Other Nonmetallic Mineral Product Mfg Frimary Metal Manufacturing 331110 Iron & Steel Mills & Ferroalloy Mfg 331200 Steel Product Mfg from Purchased Steel 31310 Alumina & Aluminum Production & Frocessing 331400 Nonferrous Metal (except Aluminum) Production & Product Mfg from Purchased Steel 31310 Iron & Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel 31310 Iron & Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel 31310 Iron & Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Other Nonmetallic Mineral Product Mfg from Purchased Steel Mills & Ferroalloy Mfg 327900 Othe
Processing 331500 Foundries Fabricated Metal Product Manufacturing 332110 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Architectural & Structural Metals Mfg 332510 Hardware Mfg 332510 Forging & Wire Product Mfg 332700 Machine Shops; Turned Product; & Screw, Nut, & Boltonian Structural Metals Mfg 332510 Forging & Stamping 332110 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Architectural & Structural Metals Mfg 332510 Forging & Stamping 332110 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Architectural & Structural Metals Mfg 332510 Forging & Stamping 332110 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Architectural & Structural Metals Mfg 332510 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Architectural & Structural Metals Mfg 332300 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Forging & Handtool Mfg 332300 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Forging & Handt
Mfg 332810 Coating, Engraving, Heat Treating, & Allied Activities 332900 Other Fabricated Metal Product Mfg 333100 Agriculture, Construction, & Mining Machinery Mfg 333210 Commercial & Service Industry Machinery Mfg 333410 Ventilation, Heating, Air-Conditioning, & Commercial
 Refrigeration Equipment Mfg 333510 Metalworking Machinery Mfg 333510 Metalworking Machinery Mfg 334200 Communications Equipment Mfg 334310 Audio & Video
 Equipment Mfg 334410 Semiconductor & Other Electronic Component Mfg 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electrical Equipment, Appliance, and Component Manufacturing & Reproducing Magnetic & Optical Media Electronic Component Mfg 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electronic Component Mfg 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electronic Component Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electronic Component Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electronic Component Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electronic Component Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electronic Component Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electronic Component Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electronic Component Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electronic Component Mfg 334610 Manufacturing & Reproducing Magnetic Magnet
 Household Appliance Mfg 335310 Electrical Equipment Mfg 336300 Motor Vehicle Body & Trailer Mfg 336300 Motor Vehicle Body & Trailer Mfg 336310 Railroad Rolling Stock Mfg 336610 Shippent Mfg 336310 Motor Vehicle Body & Trailer Mfg 336310 Motor Veh
& Boat Building 336990 Other Transportation Equipment Mfg Furniture and Related Product Manufacturing 337000 Furniture & Related Product Manufacturing Wholesale Trade Merchant Wholesalers, Durable Goods 423100
Motor Vehicle & Motor Vehicle & Motor Vehicle Parts & Supplies 423200 Furniture & Home Furnishings 423300 Lumber & Other Construction Materials 423400 Professional & Commercial Equipment & Supplies 423500 Heating & Heatings 423500 Heating
 Equipment & Supplies 423800 Machinery, Equipment, & Supplies 423900 Toy & Hobby Goods & Supplies 423900 Toy & Hobby Goods & Supplies 423900 Toy & Hobby Goods & Supplies 423900 Machinery, Equipment, & Supplies 423900 Machinery, & Supplies 423900 Machinery,
 Paper Products 424210 Drugs & Druggists' Sundries 424300 Apparel, Piece Goods, & Notions 424400 Grocery & Related Products 424500 Farm Products 424500 Farm Products 424500 Farm Supplies 424920 Book, Periodical, &
 Newspapers 424930 Flower, Nursery Stock, & Florists' Supplies 424940 Tobacco & Tobacco Products 424950 Paint, Varnish, & Supplies 424990 Other Miscellaneous Nondurable Goods Wholesale Electronic Markets and Agents & Brokers Retail Trade
 Motor Vehicle and Parts Dealers 441110 New Car Dealers 441120 Used Car Dealers 441210 Recreational Vehicle Dealers 441222 Boat Dealers 441228 Motorcycle, ATV, and All Other Motor Vehicle Dealers 441210 Floor Covering
 Stores 442291 Window Treatment Stores 443141 Household Appliance Stores (including Audio, Video, Computer, and Camera Stores (including Material and Garden Equipment and Supplies Dealers 444110 Home Centers 444120 Paint &
 Wallpaper Stores 444130 Hardware Stores 444190 Other Building Material Dealers 444200 Lawn & Garden Equipment & Supplies Stores 445110 Supermarkets and Other Building Material Dealers 445230 Fruit & Vegetable
 Markets 445291 Baked Goods Stores 445292 Confectionery & Nut Stores 446120 Cosmetics, Beauty Supplies, & Perfume Stores 446130 Optical Goods Stores 446190 Other Health & Personal Care Stores 446120 Cosmetics, Beauty Supplies, & Perfume Stores 446130 Optical Goods Stores 446190 Other Health & Personal Care Stores 446120 Cosmetics, Beauty Supplies, & Perfume Stores 446130 Optical Goods Stores 
 Gasoline Stations 447100 Gasoline Stations (including convenience stores 448120 Women's Clothing Stores 448120 Women's Clothing Stores 448130 Children's & Infants' Clothing Stores 448140 Family Clothing Stores 448140 Family Clothing Stores 448150 Clothing Stores 448150 Clothing Stores 448160 Cloth
 Stores 448310 Jewelry Stores 451110 Sporting Goods, Hobby, Toy, & Game Stores 451110 Sporting Goods, Hobby, Book, and Music Stores 451110 Sporting Goods Stores 4
General Merchandise Stores 452200 Department Stores 452300 General Merchandise Stores, incl. Warehouse Clubs and Supercenters Miscellaneous Store Retailers 453110 Florists 453210 Office Supplies & Stationery Stores 453220 Art
Dealers 453930 Manufactured (Mobile) Home Dealers 454310 Fuel Dealers 454310 Fuel Dealers (including Hoacco, candle, & trophy shops) Nonstore Retailers (including Hoacco, candle, & troph
 Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers) Transportation 48100 Air Transportation 482110 Rail Transportation 483000 Water Transportation 484110 General Freight
 Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking Transportation 485310 Urban Transportation 
 Charter Bus Industry 485990 Other Transportation Aground Passenger Transportation Pipeline Transportation Aground Passenger Transpor
 Transportation 488300 Support Activities for Water Transportation 488410 Motor Vehicle Towing 488490 Other Support Activities for Transportation Couriers and Messengers 492110 Couriers 492210 Local Messengers & Local Delivery
 Warehousing and Storage 493100 Warehousing & Storage (except Internet) 511120 Periodical Publishers 511
Motion Picture and Sound Recording Industries 512100 Motion Picture & Video Industries (except video rental) 512200 Sound Recording Industries 515210 Cable & Other Subscription Programming Telecommunications 517000 Telecommunications (including paging, cellular,
 Insurance Depository Credit Intermediation 522120 Savings Institutions 522120 Credit Unions 5
 originators) 522293 International Trade Financing 522294 Secondary Market Financing 522298 All Other Nondepository Credit Intermediation (including loan brokers, check clearing, & money transmitting) Securities, Commodity Contracts, and Other
 Financial Investments and Related Activities 523110 Investment Banking & Securities Brokerage 523120 Securities Brokerage 523130 Commodity Contracts Dealing 523140 Commodity Contracts Brokerage 523130 Commodity Contracts Brokerage 523130 Commodity Contracts Brokerage 52310 Securities & Commodity Contracts Brokerage 523130 Commodity Contracts 
 Insurance Carriers and Related Activities 524140 Direct Life, Health, & Medical Insurance Agencies & Brokerages 524290 Other Insurance (except Life, Health, & Medical) Carriers 524210 Insurance Agencies & Brokerages 524290 Other Insurance (except Life, Health, & Medical) Carriers 524140 Direct Life, Health, & Medical Insurance Agencies & Brokerages 524290 Other Insurance (except Life, Health, & Medical) Carriers 524210 Insurance Agencies & Brokerages 524290 Other Brokerages 524290 Other Brokerages 524290 Other Brokerages 524290 Other Brokerages 524290 Oth
 Financial Vehicles 525100 Insurance & Employee Benefit Funds 525910 Open-End Investment Funds (Form 1120-RIC) 525920 Trusts, Estates, & Agency Accounts 525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds) "Offices of Bank Holding Companies" are located
 REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Appraisers 531320 Offices of Real Estate Property Managers 531320 Offices O
 Consumer Electronics & Appliances Rental 532281 Formal Wear & Costume Rental 532282 Video Tape & Disc Rental 532284 Recreational Goods Rental 532280 Formal Wear & Costume Rental 532284 Recreational Goods Rental 532284 Recreational Goods Rental 532284 Recreational Goods Rental 532284 Recreational Goods Rental 532285 Formal Wear & Costume Rental 532286 Recreational Goods Rental 532286 Recreational Goods Rental 532286 Recreational Goods Rental 532287 Formal Wear & Costume Rental 532288 Recreational Goods Rental 532288 Recreational Goods Rental 532289 Formal Wear & Costume Rental 532289 Recreational Goods Rental Go
 Certified Public Accountants 541213 Tax Preparation Services 541210 Other Accounting Services 54121
 Geophysical Surveying & Mapping Services 541370 Surveying & Mapping Services 541370 Surveying & Mapping (except Geophysical) Services 541370 Surveying & Mapping Services 541370 Surveying Servi
 Services 541512 Computer Systems Design Services 541513 Computer Facilities Management, Scientific, & Technical Consulting Services 541700 Scientific Research & Development Services 541800 Advertising & Related
 Services 541910 Marketing Research & Public Opinion Polling 541920 Photographic Services 541930 Translation & Interpretation Services 541940 Veterinary Serv
 Holding Companies Administrative and Support Services 561210 Facilities Support Services 561410 Document Preparation Services 561420 Telephone Call Centers 561430 Business Service Centers
 (including private mail centers & copy shops) 561440 Collection Agencies 561450 Credit Bureaus 561450 Credit Bureaus 561400 Other Business Support Services (including repossession services, court reporting, & stenotype services 561400 Investigation & Security Services 561710 Exterminating & Pest Control
Services 561720 Janitorial Services 561730 Landscaping Services 561740 Carpet & Upholstery Cleaning Services 562000 Waste
 Management & Remediation Services 611000 Educational Services (including schools, colleges, & universities) Health Specialists 621111 Offices of Physicians (except mental health Specialists 621111 Offices of Physicians, Mental Health Specialists 621210 Offices of Physicians (except mental health Specialists)
Offices of Other Health Practitioners 621310 Offices of Physicians) 621320 Offices of Physicians) 621320 Offices of Physicians) 621340 Offices of Physicians
 Care Centers 621410 Family Planning Centers 621420 Outpatient Mental Health & Substance Abuse Centers 621491 HMO Medical & Diagnostic Laboratories 621493 Freestanding Ambulatory Surgical & Emergency Centers 621490 HMO Medical Centers 621490 Freestanding Ambulatory Surgical & Emergency Centers 621490 Freestanding Freest
 Laboratories Home Health Care Services 621610 Home Health Care Services & blood & organ banks) Hospitals Nursing and Residential Care Facilities 623000 Nursing & Residential Care Facilities Social
Assistance 624100 Individual & Family Services 624200 Community Food & Housing, & Emergency & Other Relief Services 624310 Vocational Rehabilitation Service
Sports (including sports clubs & racetracks) 711300 Promoters of Performing Arts, Sports, & Similar Events 711410 Agents & Managers for Artists, Writers, & Performers Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites, & Similar Events 711510 Independent Artists, Writers, & Performers Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites, & Similar Events 711410 Agents & Managers for Artists, Writers, & Performers Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites, & Similar Events 711410 Agents & Managers for Artists, Writers, & Performers Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites, & Similar Events 711410 Agents & Managers for Artists, Writers, & Performers Museums, Historical Sites, & Similar Events 711410 Agents & Managers for Artists, Writers, & Performers Museums, Historical Sites, & Similar Events 711410 Agents & Managers for Artists, Writers, & Performers Museums, Historical Sites, & Similar Events 711410 Agents & Managers for Artists, Writers, & Performers Museums, Historical Sites, & Similar Events 711410 Agents & Managers for Artists, Writers, & Performers Museums, Historical Sites, & Similar Events 711410 Agents & Managers for Artists, Writers, & Performers Museums, Historical Sites, & Similar Events 811410 Agents & Managers for Artists, Writers, & Writers,
Institutions Amusement, Gambling, and Recreation Industries 713100 Amusement Parks & Arcades 713200 Gambling Industries (including golf courses, skiing facilities, marinas, fitness centers) Accommodation and Food Services Accommodation 721110 Hotels (except Casino
Hotels) & Motels 721120 Casino Hotels 721191 Bed & Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks & Recreational Vehicle) Parks & Recreatio
caterers) 722410 Drinking Places (Alcoholic Beverages) 722513 Limited Service Restaurants 722513 Limited Service Restaurants 722514 Cafeterias and Buffets 722515 Snack and Non-alcoholic Beverage Bars Other Services Repair & Maintenance 811120 Automotive Body, Paint,
Interior, & Glass Repair 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes) 811210 Electronic & Precision Equipment (except Automotive & Electronic) Repair & Maintenance 811410 Home & Garden Equipment &
Appliance Repair & Maintenance 811420 Reupholstery & Furniture Repair 811430 Footwear & Leather Goods Repair 811430 Footwear & Maintenance Personal & Household Goods Repair 81211 Barber Shops 812112 Beauty Salons 812113 Nail Salons 812110 Other Personal & Weight
reducing centers) 812210 Funeral Homes & Funeral Homes & Funeral Homes & Funeral Homes & Crematories 812320 Cemeteries & Crematories & Crematories & Crematories 812320 Cemeteries & Crematories & Crematori
812990 All Other Personal Services Religious, Grantmaking, Civic, Professional, and Similar Organizations (including condominium and homeowners associations) How to Get California Tax Information Automated Phone Service Use our automated phone service to get
recorded answers to many of your questions about California taxes and to order California business entity tax forms and publications. This service is available in English and Spanish to callers with touch-tone telephones. Have paper and pencil ready to take notes. Telephone: 800-338-0505 from within the United States 916-845-6500 from outside the
United States If you need an answer to any of the following guestions, and enter the three digit code when you are instructed to do so. 750 How do I organize or register a LLC? 752 What tax forms do I use to file as an LLC?
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hearing or speech disability 711 or 800-735-2929 California relay service IRS: 800-829-4933 call the IRS for federal tax questions Asistencia en español: Asiste
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 IRS: 800-829-4933 para preguntas sobre impuestos federales Letters If you write to us, be sure your letter includes your California SOS file number, your
FEIN, your daytime and evening telephone numbers, and a copy of the notice. Send your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respond to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respond to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respond to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respond to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respond to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respond to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respond to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respond to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respond to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respond to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respond to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respond to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respon to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respon to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respon to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respon to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respon to your letter to: Mail Franchise Tax Board PO Box 942857 Sacramento CA 94257-0500 We will respon to your letter to: Mail Franchise Tax Box 942857 Sacramento CA 94257-0500 We will respon to your letter to: Mail Franchise Tax Box 942857 Sacramento CA 94257-0500 We will respon to your letter
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the integrity, efficiency, and fairness of our state tax system. FTB 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you request written advice from the FTB on whether a particular transaction is taxable. See "Where To Get Income Tax Forms and
Publications," on this page. To request FTB 4058 by phone, enter code 943.
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