

Instructions for Automatic Extension for Limited Liability Companies

1994

3537

General Information

If a limited liability company (LLC) cannot file its California LLC return by the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 17, 1995 (calendar year filers) it may file its LLC return on or before the 15th day of the tenth month following the close of the taxable year (fiscal year filers) or October 17, 1995 (calendar year filers), without filing a written request for an extension.

However, to avoid late payment penalties and interest, 100 percent of the 1994 LLC fee, the 1995 LLC tax of \$800 and the 1994 tax for nonresident members that failed to sign form FTB 3832, Limited Liability Company's List of Members and Consents, must be paid by the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 17, 1995 (calendar year filers). Use the payment voucher below to mail in the payment. Enter the LLC fee due in Box 1; the LLC tax due in Box 2; the tax due for nonresident members in Box 3; and the total payment due in Box 4 on the form FTB 3537 payment voucher below. **Mail only the voucher portion** with the payment to:

**Franchise Tax Board
P.O. Box 942867
Sacramento, CA 94267-0051**

The LLC return when filed on or before the 15th day of the tenth month following the close of the taxable year (fiscal year filers) or October 16, 1995 (calendar year filers), will verify that the LLC qualified for the extension.

List the names, social security numbers or F.E.I.N.s and the tax due for each nonresident member, that failed to sign form FTB 3832 on Side 2.

Penalties and Interest

Remember, an extension of time to file the LLC return is not an extension of time to pay the LLC fee, the LLC tax or the tax for nonresident members. If the LLC fails to pay its total tax liability by the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 17, 1995 (calendar year filers), a late payment penalty plus interest will be added to the tax due.

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Payment Voucher for Automatic Extension for Limited Liability Companies

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5 6 8	Secretary of State file number	Federal employer identification number	Fiscal year filers, enter year ending	
	Limited liability company name		Box 1 LLC fee due	00
	Address		\$	00
	City	State	ZIP code	Box 2 LLC tax due
			\$	00
Franchise Tax Board P.O. Box 942867 Sacramento, CA 94267-0051			Box 3 Member's tax due	00
			\$	00
			Box 4 Total payment	00
			\$	00

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List of nonresident members that failed to sign form FTB 3832

Member's name	Social security number or FEIN	Tax due \$

Total tax due. Enter this amount in Box 3 on Side 1 \$
Attach additional sheets if necessary.