

Instructions for Automatic Extension for Individuals

1995

3519

General Information

If you cannot file your California tax return by April 15, 1996, you will be allowed an automatic six month extension without filing a written request. To qualify for the automatic extension, you must file your tax return by October 15, 1996. However, to avoid late payment penalties and interest, you must pay 100% of your tax liability by **April 15, 1996**.

Complete the tax payment worksheet below to see if you owe additional tax. If you owe additional tax but cannot file by April 15, 1996, use the payment voucher below to mail in your payment. Your payment must be made by April 15, 1996. **Only send in the voucher if a payment is due.**

Save your completed worksheet along with the copy of your return for your tax records.

If the amount on line 1 is more than the amount on line 3, then your tax is more than your payments and credits. You have tax due. Subtract the amount on line 3 from the amount on line 1. Enter the tax due on line 4 and on the form FTB 3519 voucher below and **mail only the voucher portion** with your payment to:

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

How to Complete the Tax Payment Worksheet

Line 1 – Enter the total tax you expect to owe. This is the amount you expect to enter on Form 540EZ, line 23; Form 540A, line 23; Form 540, line 37; or Form 540NR, line 46.

Line 2 – Enter your total payments and credits on the following lines:

- 2a – California income tax withheld
- 2b – California estimated tax payments and amount applied from your 1994 return
- 2c – Other payments and credits including any tax payments made with any previous 1995 form FTB 3519 voucher.

Line 3 – Add line 2a through line 2c. Enter the result on line 3.

Line 4 – Tax due. If the amount on line 3 is more than the amount on line 1, then your payments and credits are more than your tax. You have no tax due. **DO NOT SEND THE PAYMENT VOUCHER.** Your return when filed by October 15, 1996, will verify that you qualified for the extension.

Penalties and Interest

Remember, an extension of time to file your return is not an extension of time to pay your tax. If you fail to pay your total tax liability by April 15, 1996, a late payment penalty plus interest will be added to your tax due. If after April 15, 1996, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your additional estimated tax with another form FTB 3519 voucher. If you do not file your return by October 15, 1996, you will be assessed a late filing penalty plus interest.

Taxpayers Residing or Traveling Abroad

If you are living or traveling outside the United States on April 15, 1996, the deadline to file your return and pay the tax is June 17, 1996. Interest will accrue from the original due date (April 15, 1996), until the date of payment. If you need additional time to file your tax return, you will be allowed an automatic six month extension without filing a written request. To qualify for the extension, you must file your tax return by December 16, 1996. To avoid any late payment penalties, you must pay 100% of your tax liability by June 17, 1996. When filing your return, be sure to attach a statement to the front indicating that you were "abroad on April 15, 1996."

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1 Total tax you expect to owe.		1	
2 Payments and credits:		[Hatched Area]	
a California income tax withheld.	2a		
b California estimated tax payments and amount applied from your 1994 return.	2b		
c Other payments and credits.	2c		
3 Total tax payments and credits. Add line 2a through line 2c.		3	
4 Tax due. If line 3 is more than line 1, see instructions. If line 1 is more than line 3, subtract line 3 from line 1. Enter the result here and on the voucher below.		4	

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Payment Voucher for Automatic Extension for Individuals

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Your first name and initial	Last name	Your social security number
If joint return, also give spouse's first name and initial	Last name	Spouse's social security number
Present home address — number and street including P.O. Box or rural route		Apt. no.
City, town or post office, state and ZIP code		

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM

Amount of payment

MAIL TO: Franchise Tax Board
P.O. Box 942867
Sacramento, CA 94267-0051

(Calendar year — Due April 15, 1996)

\$	00
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Payment Voucher 5

For Privacy Act Notice, see form FTB 1131