

Instructions for Automatic Extension for Limited Liability Companies

1995

3537

What's New

A Limited Liability Company (LLC) will no longer use form FTB 3537 to pay its LLC tax of \$800. In all cases, the LLC should use form FTB 3522, Limited Liability Company Tax Voucher, to pay this tax.

General Information

If an 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 15, 1996 (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 15, 1996 (calendar year filers), without filing a written request for an extension.

However, to avoid late payment penalties and interest, 100 percent of the LLC fee must be paid by the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 15, 1996 (calendar year filers). Use the payment voucher below to mail in the payment.

How to Complete the Form

Please complete all information requested on this form. To help ensure timely and proper application of the payment to the LLC account, please remember to enter the Secretary of State (SOS) file number (assigned upon registration with the SOS) and the federal employer identification number (FEIN).

Side 1 – Box 1, LLC fee due –

This is the amount you expect to enter on Form 568, Side 1, line 24.

Box 2, Member's tax due –

Enter the amount from Side 2.

Box 3, Total Payment –

Enter the total of box 1 and box 2.

Side 2 –

List the names, social security numbers or FEINs for each nonconsenting nonresident member that failed to sign FTB 3832, Limited Liability Company's List of Members and Consents.

Where to File

Mail only the voucher portion with the payment to:

**FRANCHISE TAX BOARD
PO 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 15, 1996 (calendar year filers), will verify that the LLC qualified for the extension.

Penalties and Interest

Remember, an extension of time to file the LLC return is not an extension of time to pay the LLC fee or the tax for nonconsenting nonresident members. If the LLC fails to pay its LLC fee by the 15th day of the fourth month following the close of the taxable year (fiscal year filers) or April 15, 1996 (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	
	Address		\$	00
	City State ZIP code		Box 2 Member's tax due	
		\$	00	
		Box 3 Total payment		
		\$	00	

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0051

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Limited liability company name	Secretary of State file number	Federal employer identification number
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List of nonresident members that failed to sign form FTB 3832

Taxable Year 1995

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

Total tax due. (This is the amount you expect to enter on Form 568, Side 1, line 25.) Enter this amount in Box 2 on Side 1 \$

Attach additional sheets if necessary.