

Instructions for Form FTB 3538

Payment Voucher for Automatic Extension for Limited Partnerships, LLPs and REMICs

General Information

If a limited partnership, limited liability partnership (LLP) or real estate mortgage investment conduit (REMIC) cannot file its California partnership return by the 15th day of the 4th month following the close of the taxable year (fiscal year) or April 15, 1999 (calendar year), it may file its partnership return on or before the 15th day of the 10th month following the close of the taxable year (fiscal year) or October 15, 1999 (calendar year), without filing a written request for an extension.

If the return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or October 15, 1999 (calendar year), the return will qualify for the extension.

However, an extension of time to **file** the limited partnership, LLP or REMIC return is not an extension of time to **pay** the \$800 annual tax.

Use the payment voucher below to mail in the \$800 annual tax payment by the 15th day of the 4th month following the close of the taxable year (fiscal year) or April 15, 1999 (calendar year).

Where to File

Detach and mail the voucher portion along with the payment to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0651

Penalties and Interest

If the limited partnership, LLP or REMIC fails to **pay** 100% of its total tax liability by the 15th day of the 4th month following the close of the taxable year (fiscal year) or April 15, 1999 (calendar year), a late payment penalty plus interest will be added to the partnership tax due. If the limited partnership, LLP or REMIC does not **file** its return by the 15th day of the 10th month following the close of the taxable year (fiscal year) or October 15, 1999 (calendar year), the return will not qualify for an extension and a late filing penalty and interest will be assessed.

How to Complete Form FTB 3538

Enter all the information requested on this form. To ensure the timely and proper application of this payment to the partnership's account, enter the federal employer identification number (FEIN) and the Secretary of State (SOS) file number (assigned upon registration with the SOS).

----- DETACH HERE -----

TAXABLE YEAR

1998

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CALIFORNIA FORM

3538

For calendar year 1998 or fiscal year beginning month _____ day _____ year 1998, and ending month _____ day _____ year		5 6 5										
Partnership/LLP/REMIC name	Federal employer identification number (FEIN)											
DBA/Attention	Secretary of State file number											
Delivery address												
City, town or post office	State ZIP Code											
Make the check or money order payable to "Franchise Tax Board." Write the FEIN and "FTB 3538 1998" on it. Mail this voucher and the check or money order to: FRANCHISE TAX BOARD PO BOX 942857 SACRAMENTO CA 94257-0651		Amount of payment <table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> <td style="width: 20px;"> </td> </tr> </table>										
(Calendar year — Due April 15, 1999)												

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FTB 3538 1998