

# Instructions for Form FTB 3519

## Automatic Extension for Individuals

### General Information

Use form FTB 3519 **only** if:

- You cannot file your 2006 return by April 16, 2007; **and**
- You owe tax for 2006.

When you file your 2006 return, you can **e-file**. Go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov). Use Form 540A, Form 540, or Long Form 540NR. **Note:** If you use form FTB 3519, you may not file Form 540 2EZ or Short Form 540NR.

Use the worksheet below to determine if you owe tax.

- If you **do not** owe tax, **do not** complete or mail this voucher. However, file your return by October 15, 2007.
- If you owe tax, choose one of the following payment options:
  - Web Pay:** To make a payment online or to schedule a future payment (up to one year in advance), go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov). **Do not mail** the voucher to us.
  - Check or Money Order:** Complete the payment voucher below and mail it with your check or money order to the Franchise Tax Board (FTB). **Note:** Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.
  - Credit Card:** Use your Discover/NOVUS, MasterCard, American Express, or Visa card. Call (800) 272-9829 or go to the Website [www.officialpayments.com](http://www.officialpayments.com). Use the jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service. **Do not** mail the voucher to us.
  - Installment Agreement:** Can't pay the full amount you owe? Go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or get form FTB 3567, Installment Agreement Request Booklet.

**Name and Address.** Fill in your complete name(s), address, and social security number(s) (SSN's) or individual taxpayer identification number(s) (ITIN's) on the voucher. If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street, PMB 123.

### Penalties and Interest

If you fail to pay your total tax liability by April 16, 2007, a late-payment penalty plus interest will be added to your tax due. The late payment penalty may be waived where 90% of the tax shown on the return is paid by the original due date of the return. If, after April 16, 2007, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519 voucher. If you do not file your tax return by October 15, 2007, you will be assessed a late-filing penalty plus interest from the original due date of the return.

### Taxpayers Residing or Traveling Outside the USA

If you are living or traveling outside the USA on April 16, 2007, the deadline to file your return and pay the tax is June 15, 2007. Interest will accrue from the original due date (April 15, 2007) until the date of payment. If you need additional time to file, you will be allowed a six-month extension without filing a request. To qualify for the extension, file your tax return by December 17, 2007. To avoid any late-payment penalties, pay your tax liability by June 15, 2007. When filing your tax return, attach a statement to the front indicating that you were "outside the USA on April 16, 2007."

### TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1	Total tax you expect to owe. This is the amount you expect to enter on Form 540A, line 23; Form 540, line 34; or Long Form 540NR, line 42 . . .	1	_____
2	Payments and credits:		
a	California income tax withheld (including real estate and nonresident withholding) . . .	2a	_____
b	California estimated tax payments and amount applied from your 2005 tax return . . .	2b	_____
<b>(Note: You can check the estimated tax payments we have received by going to our Website at <a href="http://www.ftb.ca.gov">www.ftb.ca.gov</a>.)</b>			
c	Other payments and credits, including any tax payments made with any previous form FTB 3519 voucher. . . . .	2c	_____
3	Total tax payments and credits. Add line 2a, line 2b, and line 2c . . . . .	3	_____
4	Tax due. Is line 1 more than line 3? . . . . .	4	_____

- No. Stop here.** You have no tax due. **DO NOT MAIL THE PAYMENT VOUCHER.** Your return, when filed by October 15, 2007, will verify that you qualified for the extension.
- Yes.** Subtract line 3 from line 1. This is your tax due. Enter the tax due amount from line 4 as the "Amount of payment" on the form FTB 3519 voucher below. Fill in your name(s), address, and SSN or ITIN, and separate the voucher from this page where it says "DETACH HERE." Make a check or money order payable to "Franchise Tax Board." Also write your SSN or ITIN and "2006 FTB 3519" on the check or money order. Enclose, but **do not** staple your check or money order with the voucher and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0051**

✓ Keep this completed worksheet with your tax records.

Save the stamp – pay online or by credit card!

✂ DETACH HERE \_\_\_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_\_\_ DETACH HERE ✂

### Calendar year – File and Pay by April 16, 2007

TAXABLE YEAR

CALIFORNIA FORM

**2006**

## Automatic Extension for Individuals

**3519 (PIT)**

Your first name	Initial	Last name	Your SSN or ITIN
_____	_____	_____	_____
If joint payment, spouse's first name	Initial	Last name	Spouse's SSN or ITIN
_____	_____	_____	_____
Present address – number and street, PO Box, rural route, or PMB no.			Apt. no.
_____			_____
City, town, or post office		State	ZIP Code
_____		_____	_____

#### IF PAYMENT IS DUE, MAIL TO:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0051

If amount of payment is zero, do not mail form } ▶

Amount of payment

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