

# Instructions for Form FTB 3537

## Automatic Extension for LLCs

### General Information

California does not require the filing of written extensions. If a limited liability company (LLC) cannot file Form 568, Limited Liability Company Return of Income, by the return due date, the LLC is granted an automatic six-month extension.

If the tax return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15, 2007 (calendar year), the automatic extension will apply.

However, an extension of time to file is **not** an extension of time to **pay** the LLC fee or the nonconsenting nonresident members' tax.

Only use form FTB 3537 if:

- The LLC cannot file Form 568 by the due date; and
- Tax or fees are owed for 2006.

If tax or fees are not owed, there is nothing to file at this time. **Do not** complete or mail this voucher.

If tax or fees are owed, complete the voucher below. Mail the voucher along with the check or money order payable to the Franchise Tax Board by the 15th day of the 4th month following the close of the taxable year (fiscal year) or April 16, 2007 (calendar year), to avoid late payment penalties and interest.

LLCs electing to be taxed as corporations should use form FTB 3539, Automatic Extension for Corps and Exempt Orgs.

**Caution:** Do not use this form if you are paying the \$800 annual LLC tax. Instead use form FTB 3522, LLC Tax Voucher.

### How to Complete Form FTB 3537

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

#### Private Mail Box

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.

### Side 1

**Box 1, LLC fee due** – This is the amount you expect to enter on Form 568, Side 1, line 2. Use the chart located in the Limited Liability Company Tax Booklet to estimate the LLC fee.

**Box 2, Member's tax due** – Enter the amount from Side 2. See the Limited Liability Company Tax Booklet (Specific Instructions – Schedule T) for the proper calculation of this tax.

**Box 3, Amount of payment** – Enter the total of box 1 and box 2.

### Side 2

List the name, social security number (or ITIN), or FEIN for each nonconsenting nonresident member that did not sign form FTB 3832, Limited Liability Company Nonresident Members' Consent.

### Where to File

Make check or money order payable to "Franchise Tax Board." Write the SOS file number, FEIN, and "2006 FTB 3537" on the check or money order. Detach the payment voucher portion from the bottom of the page. Enclose, but **do not** staple your payment to the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0651

**Note:** Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**If no payment is due, do not mail.**

### Penalties and Interest

If the LLC fails to pay its total tax liability by the due date of the tax return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, the LLC's tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year. 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.

### Internet Access

You can download, view, and print California tax forms and publications from our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

Access other state agencies' Websites through the State Agency Index on the California Website at [www.ca.gov](http://www.ca.gov).

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

TAXABLE YEAR

## Automatic Extension for LLCs

CALIFORNIA FORM

2006

3537 (LLC)

For calendar year 2006 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Limited liability company name

Secretary of State (SOS) file number

DBA

FEIN

Present address - number and street, PO Box, rural route, or PMB no.

(Calendar year – **Box 1** – LLC fee due  
File and Pay by April 16, 2007)

City

State

ZIP Code

**Box 2** – Member's tax due (Side 2)

Contact Telephone No.

( ) -

**Box 3** – Amount of payment (add Box 1 and 2)

**DO NOT USE THIS FORM TO PAY  
THE ANNUAL LLC TAX.**

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

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

Limited liability company name	Secretary of State (SOS) file number	FEIN
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**Nonresident member(s) that did not sign form FTB 3832:** **Taxable Year 2006**

(a) Member's name	(b) SSN, ITIN, or FEIN	(c) Distributive share of income	(d) Tax rate	(e) Member's total tax due (see instructions)	(f) Amount withheld by this LLC on this member – reported on Form 592-B	(g) Member's net tax due

**Total member's tax due.** Enter this amount in Box 2 on Side 1 (This is the amount you expect to enter on Form 568, Side 1, line 4) . . . . . \$ \_\_\_\_\_  
 Attach additional sheets if necessary.