

Instructions for Form FTB 3563

Payment for Automatic Extension for Fiduciaries

General Information

California does not require the filing of written extensions. If the estate or trust cannot file Form 541, California Fiduciary Income Tax Return, by the due date, the estate or trust 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, 2009 (calendar year), the extension will apply.

Only use form FTB 3563, Payment for Automatic Extension for Fiduciaries, if both of the following apply:

- The estate or trust cannot file Form 541 by the original due date
- Tax is owed for 2008

Use the worksheet below to determine if tax is owed.

- If **tax is not owed**, there is nothing to file at this time. Do **not** complete or mail this form.
- If **tax is owed**, complete the form below, using blue or black ink. Mail the form along with the estate's or trust's check or money order to the Franchise Tax Board (FTB) by the 15th day of the 4th month (fiscal year) or April 15, 2009 (calendar year), to avoid late payment penalty and interest.

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

Nonexempt charitable trusts as described in Internal Revenue Code Section 4947(a)(1), exempt pension trusts, and simple trusts (that

have a letter from the FTB authorizing the exempt status) use form FTB 3539, Payment for Automatic Extension for Corporations and Exempt Organizations.

Round Cents to Dollars – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If you do not round, the FTB will disregard the cents.

Penalties and Interest

If the estate or trust fails to pay its total tax liability by the original 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 estate or trust must pay its tax liability by the 15th day of the 4th month, following the close of the taxable year. If the estate or trust paid at least 90% of the tax shown on the return by the original due date of the return, we will waive the penalty based on reasonable cause. If after the tax return's due date has passed, the estate or trust finds that its estimate of tax due was too low, the estate or trust should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay the estimated additional tax with another form FTB 3563.

If the estate's or trust's fiduciary tax return is not filed by the 15th day of the 10th month following the close of the taxable year, the automatic extension will not apply and a late filing penalty and interest will be assessed from the original due date of the tax return.

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1 Total tax the estate or trust expects to owe. This is the amount you expect to enter on Form 541, line 28 or Form 541-QFT, line 28	1	00
2 Payments and credits:		
a California income tax withheld	2a	00
b California estimated tax payments and amount applied from the 2007 Form 541 or Form 541-QFT	2b	00
c Other payments and credits, including any tax payments made with any previous form FTB 3563	2c	00
3 Total tax payments and credits. Add line 2a, line 2b, and line 2c	3	00
4 Tax due. Subtract line 3 from line 1	4	00

- If the amount on line 3 is more than the amount on line 1, the estate or trust has no tax due. **DO NOT MAIL THIS FORM.**
- If the amount on line 1 is more than the amount on line 3, subtract line 3 from line 1. This is the estate's or trust's tax due. Enter the result on line 4 and on the "Amount of payment" line on the form FTB 3563 below. Fill in the estate's or trust's name, address, and federal employer identification number (FEIN). Separate the form from this page where it says "DETACH HERE." Make a check or money order payable to the "Franchise Tax Board," and write the FEIN and "2008 FTB 3563" on it. Enclose, but do **not** staple, the payment with the form and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0051**
- 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, 2009 (calendar year), the extension will apply.

Save the completed worksheet as a permanent part of the estate's or trust's tax records along with the copy of the tax return.

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

(Calendar year – File and Pay by April 15, 2009) (Fiscal year filers - see instructions)

TAXABLE YEAR	Payment for Automatic Extension	CALIFORNIA FORM
2008	for Fiduciaries	3563 (541)

For calendar year 2008 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Name of estate or trust _____ FEIN _____

Name and title of fiduciary _____

Address (including number and street, suite, PO Box, or PMB no.) _____

City _____ 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 _____ 00