

Instructions for Form FTB 3536

Estimated Fee for LLCs

What's New

For taxable years beginning on or after January 1, 2009, the LLC fee must be estimated and paid by the 15th day of the 6th month of the current taxable year. LLCs will use new form FTB 3536, Estimated Fee for LLCs, to remit the estimated fee. A new penalty in the amount of 10% of the underpayment of the estimated fee will apply if the estimated LLC fee is underpaid. See Penalties and Interest for more information.

The LLC fee remains due and payable by the due date without extension of the LLC's return. LLCs will also use form FTB 3536 to pay by the due date of the LLC's return, any amount of LLC fee due which was not paid as an estimated fee payment. If the taxable year of the LLC ends prior to the 15th day of the 6th month of the taxable year, no estimated fee payment is due, and the LLC fee is due on the due date of the LLC's return.

General Information

Use form FTB 3536, Estimated Fee for LLCs, to pay the estimated fee for the LLC.

If a fee is not owed, there is nothing to file at this time. **Do not** complete or mail this form.

If a fee is owed, complete the form below. Always use form FTB 3536 to pay the LLC fee. Mail the form along with the check or money order payable to the Franchise Tax Board (FTB) by the 15th day of the 6th month of the current taxable year (fiscal year) or June 15, 2009 (calendar year), to avoid late payment penalties and interest.

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

Do not use this form if you are paying the \$800 annual LLC tax. Instead use the 2009 form FTB 3522, LLC Tax Voucher.

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.

How to Complete Form FTB 3536

Enter all the information requested using blue or black ink. 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 "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Amount of Payment – This is the amount you expect to enter on 2009 Form 568, Side 1, Limited Liability Company fee line. As the fee owed for 2009 may not be known by the 15th day of the 6th month of the current taxable year, you may estimate your 2009 fee by completing the prior year LLC Income Worksheet, included in the 2008 Form 568 Booklet. Use amounts of income expected for the 2009 taxable year to estimate the 2009 fee amount.

Where to File

Make check or money order payable to the "Franchise Tax Board." Write the SOS file number, FEIN, and "2009 FTB 3536" on the check or money order. Detach the form from the bottom of the page. Enclose, but do **not** staple, your payment to the form and mail to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0651

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 this form.

Penalties and Interest

If the LLC underpays the estimated fee, a penalty of 10% of the amount of any underpayment will be added to the fee. The underpayment amount will be equal to the difference between the total amount of the fee due for the taxable year less the amount paid by the due date. A penalty will not be imposed if the estimated fee paid by the due date is equal to or greater than the total amount of the fee of the LLC for the preceding taxable year. To avoid late payment penalties and interest, the LLC's estimated fee must be paid by the 15th day of the 6th month of the current taxable year.

Internet Access

You can download, view, and print California tax forms and publications from our website at ftb.ca.gov.

Access other state agencies' websites through the State Agencies Directory on the California website at ca.gov.

✂ DETACH HERE _____ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM _____ DETACH HERE ✂
Fiscal year: File and Pay by the 15th day of the 6th month of the current taxable year.
Calendar year: File and Pay by June 15, 2009.

TAXABLE YEAR

2009 Estimated Fee for LLCs

CALIFORNIA FORM

3536 (LLC)

For calendar year 2009 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Limited liability company name _____ Secretary of State (SOS) file number _____

DBA _____ FEIN _____

Address (including suite, room, PO Box, or PMB no.) _____

City _____ State _____ ZIP Code _____

Contact Telephone No. _____ Amount of payment _____
() - _____

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

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