

Instructions for Form FTB 3537

Payment for Automatic Extension for LLCs

What's New

For taxable years beginning on or after January 1, 2009, form FTB 3537, Payment for Automatic Extension for LLCs, is no longer used to pay the LLC fee. The LLC fee must be estimated and paid by the 15th day of the 6th month of the current taxable year using form FTB 3536, Estimated Fee for LLCs. Form FTB 3537 will continue to be used to pay the nonconsenting nonresident members' tax.

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 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, 2010 (calendar year), the automatic extension will apply.

Note – If LLCs electing to be treated as corporations in good standing cannot file its CA tax return by the original due date, a seven-month extension to file is granted without submitting a written request. To qualify for the automatic extension, the LLC must file its CA tax return by the extended due date and its powers, rights, and privileges must not be suspended or forfeited by the Franchise Tax Board (FTB) or the California Secretary of State (SOS) as of the original due date

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

If the LLC does not owe tax, there is nothing to file at this time. **Do not** complete or mail this form.

Do not use form FTB 3537 if you are paying the LLC estimated fee. Instead use the 2010 form FTB 3536. **Do not** use this form if you are paying the \$800 annual LLC tax. Instead use the 2010 form FTB 3522, LLC Tax Voucher.

Only use form FTB 3537, Payment for Automatic Extension for LLCs, if both of the following apply:

- The LLC cannot file Form 568 by the due date
- Nonconsenting nonresident members' tax is owed for 2009

If the LLC owes tax, use blue or black ink to complete the form below. Mail the form 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 15, 2010 (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.

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 form FTB 3536 to remit the estimated fee. A penalty in the amount of 10% of the underpayment of estimated fee will apply if the estimated LLC fee is underpaid. However, the estimated fee underpayment penalty will not apply if the amount paid by the due date is equal to or greater than the total amount of the LLC's fee paid in the preceding taxable year. The LLC fee remains due and payable by the due date of the LLC return without extension. Use form FTB 3536 to pay any amount of the 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.

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 3537

Enter all the information requested on the form below using blue or black ink. To ensure the timely and proper application of the payment to the LLC's account, enter the 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.

Side 1

Amount of payment – Enter the amount from Side 2. See the Form 568 Tax Booklet, (Specific Instructions - Schedule T) for the proper calculation of this tax.

Side 2

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

Where to File

Using blue or black ink, make check or money order payable to the "Franchise Tax Board." Write the SOS file number, FEIN, and "2009 FTB 3537" on the check or money order. Detach the form portion 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 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, based on reasonable cause, where the greater of the annual tax or 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 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 4th month following the close of the taxable year.
Calendar year: File and Pay by APRIL 15, 2010.

TAXABLE YEAR

CALIFORNIA FORM

2009 Payment for Automatic Extension for LLCs

3537 (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 (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 OR FEE.

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

Amount of payment _____ 00

Form at bottom of page

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 2009**

(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 on Side 1, Amount of payment (This is the amount you expect to enter on Form 568, Side 1, line 4). \$ _____

Attach additional sheets if necessary