Instructions for Form FTB 3538

Payment for Automatic Extension for LPs, LLPs, and REMICs

General Information

California does not require the filing of written extensions. If a partnership cannot file Form 565, Partnership Return of Income, by the return's due date, the partnership 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 extension will apply.

However, an extension of time to file the limited partnership (LP), limited liability partnership (LLP), or real estate mortgage investment conduit (REMIC) return is **not** an extension of time to **pay** the $800 annual tax.

Only use form FTB 3538, Payment for Automatic Extension for LPs, LLPs, and REMICs, if both of the following apply:

- The LP, LLP, or REMIC cannot file Form 565 by the due date
- Tax is owed for 2009

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

If tax is owed or you are paying the $800 annual tax, complete the form below. Mail the payment form along with the check or money order to the Franchise Tax Board (FTB) 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 a late payment penalty.

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 3538

Enter all the information requested using blue or black ink. To ensure the timely and proper application of this payment to the partnership's account, enter the federal employer identification number (FEIN) and the California Secretary of State (SOS) file number (assigned upon registration with the SOS).

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.

Where to File

Make check or money order payable to the "Franchise Tax Board." Write the FEIN or SOS file number and "2009 FTB 3538" on the check or money order. Detach the payment form from the bottom of this 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

An extension of time to file a return is **not** an extension of time to **pay** the tax. If the entity fails to pay its tax liability by the original due date, the entity will incur a late payment penalty plus interest. To avoid late payment penalties and interest, the tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year.

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 California's 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 **2009**

Payment for Automatic Extension for LPs, LLPs, and REMICs

CALIFORNIA FORM **3538 (565)**

For calendar year 2009 or fiscal year beginning month_____ day_____ year _____, and ending month_____ day_____ year_____.

LP, LLP, or REMIC name

FEIN

DBA

Secretary of State (SOS) file number

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

City

State

ZIP Code

Contact Telephone no.
( )

Amount of payment
.00

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