

# Instructions for Form FTB 3519

## Payment for Automatic Extension for Individuals

### General Information

**Mandatory Electronic Payments** – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original return with a total tax liability over \$80,000 for any taxable year that begins on or after January 1, 2009. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a one percent noncompliance penalty. Electronic payments can be made using Web Pay on the Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file return, or your credit card. For more information or to obtain the waiver form, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **mandatory e-pay**.

Use form FTB 3519, Payment for Automatic Extension for Individuals, **only** if both of the following apply:

- You cannot file your 2011 return by April 17, 2012. Due to the Emancipation Day holiday on April 16, 2012, tax returns filed and payments mailed or submitted on April 17, 2012, will be considered timely. **Note:** Fiscal Year Filers, your return is due the 15th day of the 4th month following the close of your fiscal year.
- You owe tax for 2011.

When you file your 2011 return, you can **e-file** or **CalFile**. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **e-file options**. If you use form FTB 3519, you **may not** file Form 540 2EZ or Short Form 540NR.

Use the worksheet below to determine if you owe tax. If you **do not** owe tax, **do not** complete or mail form FTB 3519. However, file your return by October 15, 2012. If you owe tax, choose one of the following payment options:

- Web Pay:** To make a payment online or to schedule a future payment (up to one year in advance), go to [ftb.ca.gov](http://ftb.ca.gov) and search for **web pay**. **Do not** mail form FTB 3519 to the FTB.

- Credit Card:** Use your major credit card. Call 800.272.9829 or go to [officialpayments.com](http://officialpayments.com), use code 1555. Official Payments Corp. charges a convenience fee for using this service. **Do not** mail form FTB 3519 to the FTB.
- Check or Money Order:** Using black or blue ink, complete your check or money order and the payment form below, mail both to the "Franchise Tax Board." Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

### Penalties and Interest

If you fail to pay your total tax liability by April 17, 2012, you will incur a late payment penalty plus interest. If you pay 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. However, the imposition of interest is mandatory. If, after April 17, 2012, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519. If you do not file your tax return by October 15, 2012, you will incur a late filing penalty plus interest from the original due date of the return. For Fiscal Year Filers, your tax return is due the 15th day of the 10th month following the close of your fiscal year.

### Taxpayers Residing or Traveling Outside the USA

If you are residing or traveling outside the USA on April 17, 2012, the deadline to file your return and pay the tax is June 15, 2012. Interest will accrue from the original due date until the date of payment. If you need additional time to file, you will be allowed a six-month extension without filing a request. To qualify for the extension, file your tax return by December 17, 2012. To avoid any late-payment penalties, pay your tax liability by June 15, 2012. When filing your tax return, attach a statement to the front indicating that you were "Outside the USA on April 17, 2012."

### TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

1	Total tax you expect to owe. This is the amount you expect to enter on Form 540/540A, line 64; or Long Form 540NR, line 74. . . . .	1	00
2	Payments and credits:		
a	California income tax withheld (including real estate and nonresident withholding) . . . . .	2a	00
b	California estimated tax payments and amount applied from your 2010 tax return . . . . . (To check your estimated tax payments go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for <b>myftb account</b> .)	2b	00
c	Other payments and credits, including any tax payments made with any previous form FTB 3519 . . . . .	2c	00
3	Total tax payments and credits. Add line 2a, line 2b, and line 2c. . . . .	3	00
4	Tax due. Is line 1 more than line 3? . . . . .	4	00
	<ul style="list-style-type: none"> <li><b>No. Stop here.</b> You have no tax due. <b>Do not</b> mail form FTB 3519. If you file your tax return by October 15, 2012 (fiscal year filer – see instructions), the automatic extension will apply.</li> <li><b>Yes.</b> Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, <b>do not</b> mail the form, go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for <b>web pay</b>, and schedule your payment. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the tax year or amount. Go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for <b>mandatory e-pay</b>. For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519 below, enter the tax due amount from line 4 as the "Amount of payment." Make it payable to the "Franchise Tax Board," write your SSN or ITIN and "2011 FTB 3519" in the "For" section. Enclose, but <b>do not</b> staple it to the form and mail to: <b>FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0051.</b></li> </ul>		

Save the stamp – pay online with Web Pay!

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

**(Calendar year – File and Pay by April 17, 2012) (Fiscal year filers – see instructions)**

TAXABLE YEAR	CAUTION: You may be required to pay electronically. See instructions.	CALIFORNIA FORM
<b>2011</b>	<b>Payment for Automatic Extension for Individuals</b>	<b>3519 (PIT)</b>

For calendar year 2011 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN
Address (number and street, PO Box, or PMB no.)			Apt. no./Ste. 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 this form } ▶	Amount of payment _____ .00
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