

Instructions for Form FTB 3536

Estimated Fee for LLCs

What's New

Beginning November 2010, limited liability companies (LLCs) can make payments electronically at the Franchise Tax Board's (FTB's) website using Web Pay. After a one-time online registration, LLCs can make an immediate payment or schedule payments up to a year in advance. For more information, go to ftb.ca.gov and search for **web pay**.

General Information

For taxable years beginning on or after January 1, 2009, the LLC must estimate the fee it will owe for the taxable year and must make an estimated fee payment by the 15th day of the 6th month of the taxable year. LLCs should use form FTB 3536, Estimated Fee for LLCs, to remit the estimated fee payment. A penalty will apply if the LLC's estimated fee payment is less than the fee owed for the taxable year. The penalty is equal to 10% of the amount of the LLC fee owed for the year over the amount of the timely estimated fee payment. 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 should use form FTB 3536 to pay by the due date of the LLC's return any amount of LLC fee owed that was not paid as a timely 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.

If the LLC does not owe a fee, **do not** complete or mail form FTB 3536.

If the LLC owes a fee, complete the form below. Mail the form along with the check or money order payable to the FTB by the 15th day of the 6th month of the current taxable year (fiscal year) or June 15, 2011 (calendar year), to avoid late payment penalties and interest. Due to the federal Emancipation Day holiday on April 15, 2011, tax returns filed and payments received on April 18, 2011, will be considered timely.

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

Do not use form FTB 3536 if you are paying the 2011 \$800 annual LLC tax. Instead use the 2011 form FTB 3522, LLC Tax Voucher.

How to Complete Form FTB 3536

Enter all the information requested using black or blue 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 (PMB)

Include the 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 the LLC's 2011 Form 568, Side 1, line 2, Limited Liability Company fee. As the fee owed for 2011 may not be known by the 15th day of the 6th month of the current taxable year, you may estimate your 2011 fee by completing the prior year LLC Income Worksheet, included in the 2010 Form 568 Tax Booklet. Use amounts of income expected for the 2011 taxable year to estimate the 2011 fee amount.

Where to File

Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the SOS file number, FEIN, and "2011 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 or paid electronically, 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 estimated fee 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. The penalty and interest will be computed from the due date of the return to the date of the payment.

Internet Access

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

Access other state agencies' websites at ca.gov.

✂ DETACH HERE — — — IF NO PAYMENT IS DUE OR PAID ELECTRONICALLY, 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, 2011.

TAXABLE YEAR

2011 Estimated Fee for LLCs

CALIFORNIA FORM

3536 (LLC)

For calendar year 2011 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.

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