

# Instructions for Form FTB 3586

## Payment Voucher for Corporations and Exempt Organizations Electronically Filed (e-filed) Returns

### General Information

Use form FTB 3586, Payment Voucher for Corps and Exempt Orgs e-filed Returns, to pay the tax due only if the corporation or exempt organization meets all of the following:

- Files its tax return electronically
- Has a balance due
- Remits payment with a check or money order
- Is not required to remit payment electronically

If a limited liability company (LLC) elects to be taxed as a corporation for federal tax purposes, the LLC must file FTB 3586 and enter the California corporation number, Federal employer identification number (FEIN), and California Secretary of State (CA SOS) file number, if applicable, in the space provided. The FTB will (1) assign an identification number to an LLC that files as a corporation, and (2) notify the LLC with the identification number upon receipt of the first estimated tax payment, tax payment, or the first tax return. The LLC will be subject to the applicable provisions of the Corporation Tax Law and should be considered a corporation for purpose of all instructions unless otherwise indicated.

**Private Mail Box (PMB)** – Include the PMB in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

### Electronic Payment

#### Electronic Funds Transfer (EFT)

Corporations or exempt organizations remitting an estimated tax payment or extension payment in excess of \$20,000 or having a total tax liability in excess of \$80,000 must remit all payments through EFT. Once a corporation or exempt organization meets the threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically to avoid the 10% non-compliance penalty. Corporations or exempt organizations required to remit payments electronically may use Web Pay and be considered in compliance with that requirement. The Franchise Tax Board (FTB) notifies corporations or exempt organizations that are subject to this requirement. Those that do not meet these requirements may participate on a voluntary basis.

If the corporation or exempt organization pays electronically, **do not** mail the payment voucher. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **eft** or call 916.845.4025.

#### Web Pay

Corporations or exempt organizations can make payments online using Web Pay for Businesses. After a one-time online registration, corporations

or exempt organizations can make an immediate payment or schedule payments up to a year in advance. Go to [ftb.ca.gov](http://ftb.ca.gov) for more information.

### Instructions

Is form FTB 3586 preprinted with the corporation's or exempt organization's information?

**Yes.** Go to number 1. **No.** Go to number 2.

1. Verify the corporation's or exempt organization's name and address, California corporation number, FEIN, CA SOS file number, contact telephone number, and amount of payment information is correct before mailing the voucher and the check or money order.

If a change is needed to the information, use black or blue ink to draw a line through the incorrect information. Scanning machines may not be able to read other colors. Clearly print the new information. Then, go to number 3.

2. If there is a balance due, complete the voucher at the bottom of this page with black or blue ink. Scanning machines may not be able to read other ink colors. Print the corporation's or exempt organization's name and address (in **CAPITAL LETTERS**), California corporation number, FEIN, CA SOS file number, contact telephone number, and amount of payment in the space provided.

3. The information on form FTB 3586 should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of the corporation's or exempt organization's 2012 tax return.

Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the corporation number, FEIN, CA SOS file number and "2012 FTB 3586" on the check or money order. A penalty may be imposed if the payment is returned by the bank for insufficient funds.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

4. Attach the preprinted voucher or detach the payment voucher below, only if an amount is owed. Enclose, but **do not** staple, the payment with the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531

### When to Make Payment

If there is a balance due on the corporation's or exempt organization's 2012 tax return, mail form FTB 3586 with the payment to the address listed under Instructions, item 4.

#### Payment of Tax Due Dates:

##### Form 100, 100W, 100S or 100X

Calendar Year March 15, 2013  
Fiscal Year 15th day of the 3rd month following the close of the taxable year.

##### Form 100 for farmers' cooperative

Calendar Year September 16, 2013  
Fiscal Year 15th day of the 9th month following the close of the taxable year.

##### Form 199

Calendar Year May 15, 2013  
Fiscal Year 15th day of the 5th month following the close of the taxable year.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

### Penalties and Interest

If the corporation or exempt organization fails to pay its total tax liability by the original due date, the corporation or exempt organization will incur a late payment penalty plus interest. The FTB may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax shown on the return, but not less than minimum franchise tax if applicable, is paid by the original due date of the return. However, the imposition of interest is mandatory.

As of the original due date, the automatic extension will not apply and the corporation or exempt organization will incur a delinquency penalty plus interest from the original due date of the California tax return if either of the following is true:

- The corporation or exempt organization does not file its California tax return by the extended due date.
- The corporation's or exempt organization's powers, rights, and privileges have been suspended or forfeited by the FTB or the California Secretary of State.

If the corporation or exempt organization is required to remit all of its payments electronically (EFT or Web Pay) and pays by another method, the corporation or exempt organization will incur a 10% noncompliance penalty.

Keep it for the corporation's or exempt organization's records.

✂ DETACH HERE IF NO PAYMENT IS DUE OR PAID ELECTRONICALLY, DO NOT MAIL THIS VOUCHER DETACH HERE ✂

Fiscal year: See instructions.

Calendar year corporations – File and Pay by March 15, 2013.

Calendar year exempt organizations – File and Pay by May 15, 2013.

TAXABLE YEAR

2012

## Payment Voucher for Corps and Exempt Orgs e-filed Returns

CALIFORNIA FORM

3586 (e-file)

For calendar year 2012 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

California corporation number	FEIN	California Secretary of State file number	
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Corporation/exempt organization name	This entity will file Form: <input type="checkbox"/> 100, 100 W, or 100S <input type="checkbox"/> 199
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Address (suite, room, or PMB no.)	City	State	ZIP Code
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Contact telephone no. ( ) - -	Do not mail a copy of the tax return with this payment voucher. Caution: You may be required to pay electronically. See instructions.	Amount of payment
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