

2014 Instructions for Form FTB 3537

Payment for Automatic Extension for LLCs

General Information

California does not require the filing of written extensions. However, an extension of time to file is not an extension of time to pay the Limited Liability Company (LLC) tax, fee, or the nonconsenting nonresident (NCNR) members' tax.

LLCs treated as corporations (Form 100 filers)

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

LLCs treated as partnerships (Form 568 filers)

If an LLC in good standing 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, 2015 (calendar year), the automatic extension will apply.

LLCs treated as partnerships should use form FTB 3537, Payment for Automatic Extension for LLCs.

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

Use form FTB 3537, only if both of the following apply:

- The LLC cannot file Form 568 by the due date.
- Nonconsenting nonresident members' tax is owed for 2014.

Do not use form FTB 3537 if you are paying the LLC estimated fee for the subsequent taxable year. Instead use the 2015 form FTB 3536, Estimated Fee for LLCs. **Do not** use this form if you are paying the \$800 annual LLC tax for the subsequent taxable year. Instead use the 2015 form FTB 3522, LLC Tax Voucher.

Web Pay

Make payments online using Web Pay for Businesses. After a one-time online registration, businesses can make an immediate payment or schedule payments up to a year in advance. For more information, go to ftb.ca.gov.

Credit Card

Use Discover, MasterCard, Visa or American Express Card to pay your business taxes. Go to officialpayments.com. Official Payments Corp. charges a convenience fee for using this service. If paying by credit card, **do not** file form FTB 3537.

If the LLC owes tax, and did not make a payment electronically mail the form by the 15th day of the 4th month following the close of the taxable year (fiscal year) or April 15, 2015 (calendar year), to avoid late payment penalties and interest.

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.

Instructions

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

Side 1

Amount of payment – Enter the amount from Side 2. Get 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 black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the California SOS file number, FEIN, and "2014 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 with the form and mail to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0531

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 fails to pay its NCNR 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 NCNR tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year. The FTB may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax is paid by the original due date of the return.

✂ 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 4th month following the close of the taxable year.
Calendar year: File and Pay by April 15, 2015.

TAXABLE YEAR

CALIFORNIA FORM

2014 Payment for Automatic Extension for LLCs

3537 (LLC)

For calendar year 2014 or fiscal year beginning (mm/dd/yyyy) _____, and ending (mm/dd/yyyy) _____.

Limited liability company name		California 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 } ▶

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

Limited liability company name	California Secretary of State (SOS) file number	FEIN
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Nonresident member(s) that did not sign form FTB 3832: Taxable Year 2014

(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 members 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.