2018 Instructions for Form FTB 3538

Payment for Automatic Extension for LPs, LLPs, and REMICs

General Information

California does not require the filing of written applications for extensions. If a partnership cannot file Form 565, Partnership Return of Income, by the return's due date, the partnership is granted an automatic seven month extension.

Under the automatic extension, the tax return is considered timely if filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15, 2019 (calendar year).

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 2018.

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

Electronic Funds Withdrawal (EFW)

Partnerships can make an extension payment using tax preparation software. Check with your software provider to determine if they support EFW for extension payments. If paying by EFW, **do not** file form FTB 3538.

Web Pay

Make payments online using Web Pay for Businesses. LPs, LLPs, and REMICs can make an immediate payment or schedule payments up to a year in advance. For more information, go to **ftb.ca.gov/pay**. If paying by Web Pay, **do not** file form FTB 3538.

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 3538.

Instructions

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

Include the PMB in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

When and Where to File

If tax is owed or you are paying the $800 annual tax, and did not make a payment electronically, mail the payment form along with the check or money order to the Franchise Tax Board (FTB) by the 15th day of the 3rd month following the close of the taxable year (fiscal year) or March 15, 2019 (calendar year), to avoid a late payment penalty.

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.

Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the FEIN or California SOS file number and "2018 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 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

An extension of time to file a tax 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 of the return, 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 3rd month, following the close of the taxable year.

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 3rd month following the close of the taxable year.
Calendar year: File and Pay by March 15, 2019.

TAXABLE YEAR **2018**

Payment for Automatic Extension for LPs, LLPs, and REMICs

CALIFORNIA FORM **3538 (565)**

For calendar year 2018 or fiscal year beginning (mm/dd/yyyy) _____ and ending (mm/dd/yyyy) _____.

LP, LLP, or REMIC name	FEIN
DBA	California Secretary of State (SOS) file number

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

City	State	ZIP code

Telephone ( )	Amount of payment . 00