2019

Underpayment of Estimated Tax by Corporations

5806

Current year's tax. See instructions	or cal	endar year 2019 or fiscal year beginning	ng (mm/dd/yyyy)	, aı	nd ending (mm/dd/yyy	/y)				
1 Current year's tax. See instructions 2 0 0 0 C 6 6	Corpora	tion name							California	corporation r	number
Installment due dates. See instructions 2 2 3 30% 70% less 1st 70% less prior 100% less 3 30% 70% less 1st 70% less prior 100% less 4 Amount due. See instructions 4 (not less than min.)	Part I	Figure the Underpayment									
2 Installment due dates. See instructions	1 Cu	rent year's tax. See instructions							1		
3 Percentage required. See instructions					(a)	(1	b)	(c)	(d	i)
4 Amount due. See instructions	2 Ins	tallment due dates. See instructions	2								
4 A Amount due. See instructions	3 Per	centage required. See instructions				70% le	ess 1st	70% le	ss prior	100% le	ss prior
5 a Amount paid or credited for each installment. 5 b 0 vorpayment from previous installment. See instructions. 5 b 6 6 7 Underpayment (subtract line 6 from line 4). See instructions. Overpayment (subtract line 6 from line 4). See instructions. Overpayment (subtract line 6 from line 4). See instructions. Overpayment (subtract line 6 from line 4). See instructions. Overpayment (subtract line 6 from line 4). See instructions. If line 7 shows an underpayment for any installment, go to Part IV, Exceptions Worksheets. 7 Part II Exceptions to the Penalty. See instructions. If Exception A, line 8a is met for all four installments, do not attach this form to the return. If Exception B or C is met, for any installment, attach form FTB \$806 to the back of Form 100, Form 100W, Form 100S or Form 109. 8 a Exception A – Regular Corporations, line 26 metr? 8 a Exception A – Large Corporations, line 30 metr? 9 b Exception B (line 42) metr? 9 c Exception B (line 42) metr? 10 Exception B (line 42) metr? 10 Exception C (line 64) met? 11 Eigure the Penalty. If line 7 shows an underpayment for any installment and none of the three exceptions is met, figure the penalty for that installment by completing line 11 through line 22. 11 Einter the earlier of the payment date, or the 15th day of the 3rd month after the close of the taxable year. Form 109 fliers, see instructions. 11 Interpret of days on line 12 after 6/30/19 and before 7/01/19, or the payment date, whichever is earlier. 13 Number of days on line 12 after 6/30/19 and before 7/01/20, or the payment date, whichever is earlier. 14 Number of days on line 12 after 6/30/19 and before 7/01/20, or the payment date, whichever is earlier. 15 Number of days on line 12 metric 25/119 and before 7/01/20, or the payment date, whichever is earlier. 16 For fiscal year corporations only, Number of days on line 12 after 6/30/20 and before 2/15/21. See instructions. 17 For fiscal year corporations only, Number of days on line 15 Number of days on line 16 Number of days on line 1				(not less	than min.)						
b Overpayment from previous installment. See instructions. 6 Add line 5a and line 5b. 7 Underpayment (subtract line 6 from line 4). See instructions. Overpayment (subtract line 6 from line 6). If line 7 shows an underpayment for any installment, go to Parl IV, Exception 8 Worksheets. 7 Part II Exception 8 bor C is met, for any installment, tatach form FTB 5806 to the back of Form 100, Form 100W, Form 100S or Form 109. 8 Exception A — Regular Corporations, line 26 met? 9 Exception A — Large Corporations, line 26 met? 9 Exception 1 (line 42) met? 9 PEXCEPTION A — Large Corporations, line 26 met? 10 Secoption (line 42) met? 9 PEXCEPTION A — Large Corporations, line 30, met? 10 Secoption (line 43) met? 11 Eigure the Penalty. If line 7 shows an underpayment for any installment and none of the three exceptions is met, figure the penalty for that installment by completing line 11 through line 22. 11 Eigure the Penalty. If line 7 shows an underpayment for any installment and none of the three exceptions is met, figure the penalty for that installment by completing line 11 through line 22. 11 Eigure the Penalty. If line 7 shows an underpayment for any installment and none of the three exceptions is met, figure the penalty for that installment by completing line 11 through line 22. 11 Eigure the Penalty. If line 7 shows an underpayment for any installment and none of the three exceptions is met, figure the penalty for that installment by completing line 11 through line 22. 12 Number of days on line 12 after 6/30/19 and before 7/01/20, or the payment date, whichever is earlier. 13 Number of days on line 12 after 6/30/19 and before 7/01/20, or the payment date, whichever is earlier. 14 Number of days on line 12 after 6/30/19 and before 7/01/20, or the payment date, whichever is earlier. 15 Number of days on line 12 mit and before 7/01/20, or the payment date, whichever is earlier. 16 Number of days on line 12 mit and before 7/01/20, or the payment date, whichever is earlier. 17 Number of days on line 14											
6 Add line 5a and line 5b		•									
7 Underpayment (subtract line 6 from line 4). See instructions. Overpayment (subtract line 4 from line 6). If line 7 shows an underpayment for any installment, go to Part IV. Exceptions to the Penalty. See instructions. If Exception A line 8a is met for all four installments, do not attach this form to the return. If Exception 8 or 6 is met, for any installment, attach form FTB 5806 to the back of Form 100, Form 1000, Form 1000 or Form 109. (check the applicable boxes) (check t											
Overpayment (subtract line 4 from line 6). If line 7 shows an underpayment for any installment, go to Part IV, Exceptions be Penalty, See instructions. If Exception A, line 8a is met for all four installments, do not attach this form to the return. If Exceptions to the Penalty, See instructions. If Exception A, line 8a is met for all four installments, do not attach this form to the return. If Exception B or C is met, for any installment, attach form FTB 5806 to the back of Form 100, Form 100W, Form 100S or Form 109. If Exception A – Regular Corporations, line 26 met? (check the applicable boxes) (check the applicable boxes in the text and the applicable boxes in the applicable boxes and underpayment for any installment and none of the three exceptions is met, figure the penalty for that installment and none of the three exceptions is met, figure the penalty for that installment and none of the three exceptions is met, figure the penalty for that installment and none of the three exceptions is met, figure the penalty for that installment and none of the three exceptions is met, figure the penal											
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Part II Exceptions to the Penalty. See instructions. If Exception A, line 8a is met for all four installments, do not attach this form to the return. If Exception B or C is met, for any installment, attach form FTB 8080 to the back of Form 100, Form 100W. Form 100W or Form 109. Reception A - Regular Corporations, line 26 met? B a Exception A - Large Corporations, line 26 met? B a Exception B (line 42) met? Part III Figure the Penalty. If line 7 shows an underpayment for any installment and none of the three exceptions is met, figure the penalty installment by completing line 11 through line 22. It Enter the earlier of the payment date, or the 15th day of the 3rd month after the close of the taxable year. Form 109 files, see instructions. It Is Number of days on line 12 after 6/30/19 and before 7/01/19, or the payment date, whichever is earlier. It S Number of days on line 12 after 6/30/19 and before 7/01/20, or the payment date, whichever is earlier. It S Number of days on line 12 after 1/23/19 and before 7/01/20, or the payment date, whichever is earlier. It S Number of days on line 12 after 1/23/19 and before 7/01/20, or the payment date, whichever is earlier. It S Number of days on line 12 after 1/23/19 and before 7/01/20, or the payment date, whichever is earlier. It S Number of days on line 12 after 1/23/19 and before 7/01/20, or the payment date, whichever is earlier. It S Number of days on line 12 after 1/23/19 and before 7/01/20, or the payment date, whichever is earlier. It S Number of days on line 12 after 1/23/19 and before 7/01/20, or the payment date, whichever is earlier. It S Number of days on line 12 after 1/23/19 and before 7/01/20, or the payment date, whichever is earlier. It S Number of days on line 12 after 1/23/19 and before 7/01/20, or the payment date, whichever is earlier. It S Number of days on line 18 the 1/23/19 and before 7/01/20, or the payment date, whichever is earlier. It S Number of days on line 18 the 1/23/19 and before 7/01/20, or the payment date, whichever											
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(check the applicable boxes) Yes No	art i	If Exception B or C is met, for any ins	stallment, attach form FTB	e oa is illet 5806 to the	back of Fo	rm 100. Fo	s, uu iiut a rm 100W.	Form 100S	or Form 1	16turn. 09.	
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b Exception A – Large Corporations, line 30, met? 9 9 Exception G (line 42) met? 9 10 10 10 10 10 10 10 10	8 a	*			110	100	110	100	110	100	
9 Exception B (line 42) met?											
10 Exception C (line 64) met?											
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Form 109 filers, see instructions.			-								
12 Number of days from date shown on line 2 to date shown on line 11											
13 Number of days on line 12 before 7/01/19, or the payment date, whichever is earlier.											
the payment date, whichever is earlier											
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the payment date, whichever is earlier		•									
Number of days on line 12 after 12/31/19 and before 7/01/20, or the payment date, whichever is earlier. Calendar year corporations, see instructions. 15 16 For fiscal year corporations only. Number of days on line 12 after 6/30/20 and before 1/01/21. See instructions. 16 17 For fiscal year corporations only. Number of days on line 12 after 12/31/20 and before 2/15/21. See instructions. 18 Number of days on line 13 Number of days on line 13 Number of days on line 14 Number of days in taxable year x 6% x line 7 19 Number of days on line 14 Number of days in taxable year x 5% x line 7 20 Number of days in laxable year x 5% x line 7 21 Number of days on line 16 Number of days in taxable year x % (see instructions) x line 7 22 Number of days in taxable year x % (see instructions) x line 7 Number of days in taxable year x % (see instructions) x line 7 Number of days in taxable year x % (see instructions) x line 7 22 Number of days in taxable year x % (see instructions) x line 7 Number of days in taxable year x % (see instructions) x line 7 22 Number of days in taxable year x % (see instructions) x line 7 23 Number of days in taxable year x % (see instructions) x line 7 24 Number of days in taxable year x % (see instructions) x line 7 25 Number of days in taxable year x % (see instructions) x line 7 26 Number of days in taxable year x % (see instructions) x line 7 27 Number of days in taxable year x % (see instructions) x line 7		•	·								
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see instructions		•	*								
16 For fiscal year corporations only. Number of days on line 12 after 6/30/20 and before 1/01/21. See instructions		• •	· · · ·								
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Number of days in taxable year x 5% x line 7	12/	31/20 and before 2/15/21. See instructions									
Number of days on line 14 Number of days in taxable year											
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Number of days on line 15 Number of days in taxable year x 5% x line 7											
Number of days in taxable year x 5% x line 7	Nur	nber of days in taxable year x 6% x lin	ne 7 <u>19</u>								
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Number of days on line 17 Number of days in taxable year x % (see instructions) x line 7			instructions) v line 7								
Number of days in taxable year x % (see instructions) x line 7 22 22a Add amounts for each column from line 18 through line 22		,	monucuons) x line / Z1								
22a Add amounts for each column from line 18 through line 22			instructions) v ling 7								
through line 22		,	, <u> </u>								
(20 Intal perimaran nanairu nua. Add lina 223 collimn (3) through collimn (d). Enter here and on Form 100 lina 433.		-					00 11 12	<u> </u>	1		
Form 100W line 402: Form 100S line 422: or Form 100 line 27				mn (d). Ent	er nere and	on Form 1	υυ, line 43	sa;	001		

7691193 FTB 5806 2019 **Side 1**

Part IV Exceptions Worksheets. Even if line 7 shows an underpayment for any installment, the Franchise Tax Board will **not** assess a penalty **if** timely payments were made and they equal or exceed the amount determined under any of the three exceptions for the same installment period.

Ex	ception A — Prior Year's Tax — Regular Corpora	ation	S							
23	Prior year's tax (the return must have been for a full 12 months)							23		
			(a)		(b)		(c)		(d)	
			30%		70%		70%		100%	
			(not less	than min.)						
24	Enter line 23 x the percentage shown	24								
25	Amount paid by the installment due date (cumulative)	25								
26	If line 25 is greater than line 24, the exception is met.									
	Check "Yes" here and check the applicable "Yes" box in									
	Part II, line 8a. If line 24 is greater than line 25, the exception									
	is not met. Check "No" here and check the applicable									
	"No" box in Part II, line 8a	26	Yes	No	Yes	No	Yes	No	Yes	No
Ex	ception A — Prior Year's Tax — Large Corporat	ions		1.10						110
	e this exception only if prior year tax is less than current year tax.									
	Current year's tax							27		
	ourront your 5 tax							allment	2nd Inc	tallment
20	a Installment due. Enter line 23 x 30%					28a	131 11131	annoni	Ziiu iiis	taiiiiticiit
20	b Installment due. Enter line 23 x 30 %									
20										
	Amount paid by the installment due date (cumulative)					29				
30	If line 29 is greater than line 28 for both installments, the except									
	installment and check the applicable "Yes" box in Part II, line 8b		•							
	only if line 29 is greater than line 28 for both installments. If line				r					
	either installment, the exception is not met. Check "No" here and									
	"No" box in Part II, line 8b					30	Yes	No	Yes	No
	e instructions regarding amounts to use for installment 3 and inst		4.							
Ex	ception B — Tax on Annualized Current Year Incor	ne	(a)	(b)	(0	;)	(1	d)
Ent	er number of months for each period. See instructions ▶									
31	Enter taxable income for each annualization period	31								
32	Annualization amounts. See instructions	32								
33	a Annualized taxable income. Multiply line 31 by line 32	33a								
	b R&TC Section 23802(e) deduction (S corporations only)	33b								
	c Net income. Subtract line 33b from line 33a	33c								
34	Tax. Multiply line 33c by the current tax rate	34								
	Tax credits for each payment period	35								
	Subtract line 35 from line 34	36								
	Other taxes*	37								
	Total tax. Add line 36 and line 37	38								
	Applicable percentage. For short period returns (taxable year	- 00								
09	of less than 12 months), see the instructions for Part I, line 3.	39	21)%	70	0/.	70	10/.	10	0%
	of less than 12 months, see the histractions for Part I, line 3.	39		than min.)	70	/0	70	7/0	10	U /0
40	Installment due Multiply line 20 by line 20	40	,	,						
	Installment due. Multiply line 38 by line 39	40								
	Amount paid by the installment due date (cumulative)	41								1
42	If line 41 is greater than line 40, the exception is met.									
	Check "Yes" here and check the applicable "Yes" box in									
	Part II, line 9. If line 40 is greater than line 41, the									
	exception is not met. Check "No" here and check the									
	applicable "No" box in Part II, line 9	42	Yes	No	Yes	No	Yes	No	Yes	No
* 1	valuda alternativa minimum tay. Coornaration tayon from Cabadu	In D /4/	2007 224 4			aliza Imaan	an the OC		v inotalla	

^{*}Include alternative minimum tax, S corporation taxes from Schedule D (100S) and from the excess net passive income, the QSub annual tax, installment amount credit recapture, and the minimum franchise tax.

Part IV Exceptions Worksheets (Continued)

cception C — Tax on Annualized Seasonal	Income	(a)	(b)	(c)	(0	d)
		1st 3 months	1st 5 months	1st 8 months	1st 11 i	month
Enter taxable income for the following periods:						
a Taxable year beginning in 2016	43a					
b Taxable year beginning in 2017	43b					
c Taxable year beginning in 2018						
Enter taxable income for each period for the taxable						
year beginning in 2019	44					
Joan 20gg <u>_0</u>		1st 4 months	1st 6 months	1st 9 months	Entire	e vear
Enter taxable income for the following periods:						, you.
a Taxable year beginning in 2016	45a					
b Taxable year beginning in 2017						
c Taxable year beginning in 2018						
Divide the amount in each column on line 43a by the	436					
•	46					
amount in column (d) on line 45a	46					
Divide the amount in each column on line 43b by the						
amount in column (d) on line 45b	47					
Divide the amount in each column on line 43c by the						
amount in column (d) on line 45c						
Add line 46 through line 48						
Divide line 49 by 3	50					
		1st 4 months	1st 6 months	1st 9 months	Entire	e year
a Divide line 44 by line 50	51a					
b R&TC Section 23802(e) deduction. (S corporations o						
c Net income. Subtract line 51b from line 51a						
Tax. Multiply line 51c by the current tax rate						
Divide the amounts in column (a) through column (c) on						
line 45a by the amount in column (d) on line 45a						
Divide the amounts in column (a) through column (c) on						
line 45b by the amount in column (d) on line 45b						
Divide the amounts in column (a) through column (c) on						
line 45c by the amount in column (d) on line 45c						
Add line 53 through line 55						
Divide line 56 by 3						
Multiply the amounts in column (a) through column (c) of	of					
line 52 by the amounts in the corresponding column of li	ne 57.					
In column (d), enter the amount from line 52, column (d)) 58					
Tax credits for each payment period	59					
Subtract line 59 from line 58	60					
Other taxes *	61					
		(not less than min.)				
Total tax. Add line 60 and line 61	62					
Amount paid by the installment due date (cumulative)						
If line 63 is greater than line 62, the exception is met.						
Check "Yes" here and check the applicable "Yes" box in						
Part II, line 10. If line 62 is greater than line 63, the excep	tion					
i ait ii, iiilo 10. Il iiilo 02 is greater than iiile 05, the excep	,,,,,,,,,					
is not met. Check "No" here and check the applicable	1 1					

^{*}Include alternative minimum tax, S corporation taxes from Schedule D (100S) and from the excess net passive income, QSub annual tax, installment amount credit recapture, and the minimum franchise tax.

7693193 FTB 5806 2019 **Side 3**