

# 2024 Instructions for Form FTB 3537

## Payment for Automatic Extension for LLCs

### General Information

California does not require the filing of written applications for 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.

If an LLC in good standing cannot file Form 568, Limited Liability Company Return of Income, by the original due date, the LLC is granted an automatic extension.

LLCs classified as partnerships are granted an automatic seven month extension. Single Member LLCs (SMLLCs) disregarded for tax purposes will be granted an automatic six month extension, with the exception of an SMLLC owned by a partnership or an LLC that is treated as a partnership for tax purposes, which will be granted an automatic seven month extension. For more information, see R&TC Section 18567.

If the LLC does not owe tax, there is nothing to file at this time. **Do not** complete or mail this form. However, the LLC must file its return by the extended due date. For more information, get Form 568 Tax Booklet, General Information E, When and Where to File.

Use form FTB 3537, Payment for Automatic Extension for LLCs, only if **both** of the following apply:

- The LLC cannot file Form 568 by the original due date.
- NCNR members' tax is owed for 2024.

**Do not** use form FTB 3537 if you are paying the LLC estimated fee for the subsequent taxable year. Instead use the 2025 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 2025 form FTB 3522, LLC Tax Voucher.

**Note:** LLCs electing to be taxed as corporations should use form FTB 3539, Payment for Automatic Extension for Corporations and Exempt Organizations.

### Electronic Funds Withdrawal (EFW)

LLCs 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 3537.

### Web Pay

Make payments online using Web Pay for Businesses. LLCs can make an immediate payment or schedule payments up to a year in advance. For more information, go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay). If paying by Web Pay, **do not** file form FTB 3537.

### Credit Card

Use Discover, MasterCard, Visa or American Express Card to pay your business taxes. Go to [officialpayments.com](http://officialpayments.com). ACI Payments, Inc. (formerly Official Payments) 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, complete form FTB 3537, and submit payment by the original due date of the return to avoid late payment penalties and interest. For more information, see When and Where to File.

\_\_\_ DETACH HERE \_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_ DETACH HERE \_\_\_  
For File and Pay by dates, see instructions.

TAXABLE YEAR

CALIFORNIA FORM

# 2024 Payment for Automatic Extension for LLCs

# 3537 (LLC)

For calendar year 2024 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
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Telephone	Amount of payment
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**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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