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November 1, 1991

FTB Notice 91-3  
410:BRL:CN-91-880

Re: Automatic Paperless Extensions, Personal Income Tax Law

Senate Bill 830 (Stats. 1991, Ch. 479) amended Revenue and Taxation Code §18433 to allow extensions of time to file returns required under the Personal Income Tax Law to be granted without specific written requests by taxpayers.

For returns required to be filed on or after April 15, 1992, the Franchise Tax Board will allow an automatic six-month extension to file without the need to file a written request if the return is filed within six months of the original due date. This applies to all taxpayers filing Forms 540, 540A, 540NR, 541 and 565. The extension time period for fiscal and calendar year taxpayers is the original due date plus six months. This granting of the extension is conditioned on the filing of a return within the automatic extension period.

In the case of calendar-year taxpayers residing or traveling abroad on April 15, the statutory due date is June 15. With the automatic paperless six-month extension, the extended due date for filing is December 15.

This extension to file is not an extension of time to pay. Tax is due on the original due date of the return without regard to extension. Payment vouchers, similar to estimated tax payment vouchers, will be provided as form FTB 3519 in the 1991 tax booklets provided to resident Form 540 and 540A filers. A delinquent (failure to file) penalty under §18681 will not be imposed on any return filed by the extended due date. However, if the return is not filed by the extended due date, no extension exists, and the penalty amount will be computed based on the original due date.

#### DRAFTING INFORMATION

The principal author of this notice is Bruce R. Langston, Senior Staff Counsel, Franchise Tax Board Legal Division. For further information regarding this notice, contact Mr. Langston at P. O. Box 1468, Sacramento, CA 95812-1468.

NOTE: ((---)) = Indicates obsolete information.