

Form at bottom of page.



IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS FORM.

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 or FEIN and "2019 FTB 3536" on the check or money order. Detach form below. Enclose, but **do not** staple, payment with 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.

WHEN TO FILE: **Fiscal Year – File and Pay by the 15th day of the 6th month of the current taxable year.**
Calendar Year – File and Pay by June 17, 2019.

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.

ONLINE SERVICES: 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**.

--- DETACH HERE --- IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM --- DETACH HERE ---

TAXABLE YEAR

CALIFORNIA FORM

2019 Estimated Fee for LLCs

3536 (LLC)

2019 Instructions for Form FTB 3536

Estimated Fee for LLCs

General Information

The Limited Liability Company (LLC) must estimate the fee it will owe for the taxable year and must make an estimated fee payment by the 15th day of the 6th month of the current taxable year. LLCs should use form FTB 3536, Estimated Fee for LLCs, to remit the estimated fee payment. A penalty will apply if the LLC's estimated fee payment is less than the fee owed for the taxable year. The penalty is equal to 10% of the amount of the LLC fee owed for the year over the amount of the timely estimated fee payment. See Penalties and Interest, for more information.

The LLC fee remains due and payable by the due date of the LLC's return. LLCs should also use form FTB 3536 to pay by the due date of the LLC's return any amount of the LLC fee owed that was not paid as a timely estimated fee payment. If the taxable year of the LLC ends prior to the 15th day of the 6th month of the taxable year, no estimated fee payment is due, and the LLC fee is due on the due date of the LLC's return.

If the LLC does not owe a fee, **do not** complete or mail form FTB 3536.

If the LLC owes an estimated fee, complete the form below. Mail the form along with the check or money order payable to the Franchise Tax Board by the 15th day of the 6th month of the current taxable year (fiscal year) or June 15, 2019 (calendar year).

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.

Electronic Funds Withdrawal (EFW)

LLCs can make an estimated fee payment using tax preparation software. Check with your software provider to determine if they support EFW for estimated fee payments.

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. If paying by Web Pay, **do not** file form FTB 3536.

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 3536.

Do not use form FTB 3536 if you are paying the 2019 \$800 annual LLC tax. Instead use the 2019 form FTB 3522, LLC Tax Voucher.

Instructions

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

Amount of Payment

This is the amount you expect to enter on the LLC's 2019 Form 568, Limited Liability Company Return of Income, Side 1, line 2, Limited Liability Company fee. As the fee owed for 2019 may not be known by the 15th day of the 6th month of the current taxable year, you may estimate your 2019 fee by completing the prior year Schedule IW, LLC Income Worksheet, included in the 2018 Form 568 Limited Liability Company Tax Booklet. Use amounts of income expected for the 2019 taxable year to estimate the 2019 fee amount.

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 "2019 FTB 3536" on the check or money order. Detach the form from the bottom of the page. Enclose, but **do not** staple, your payment with the form and mail to:

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If no payment is due or paid electronically, do not mail this form.

Penalties and Interest

If the LLC underpays the estimated fee, a penalty of 10% of the amount of any underpayment will be added to the fee. The underpayment amount will be equal to the difference between the total amount of the fee due for the taxable year less the amount paid by the estimated fee due date. This penalty will not be imposed if the estimated fee paid by the due date is equal to or greater than the total amount of the fee of the LLC for the preceding taxable year.

To avoid late payment penalties and interest, the LLC fee must be paid by the due date of the LLC's return. The penalty and interest will be computed from the due date of the return to the date of the payment.