

Form at bottom of page. ■

**DO NOT USE THIS FORM TO PAY THE ANNUAL
LIMITED LIABILITY COMPANY (LLC) TAX OR THE ESTIMATED LLC FEE.**

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 "2018 FTB 3537" on the check or money order. Detach the form portion from the bottom of the 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.

WHEN TO FILE:

For LLCs classified as partnerships, the original due date of the return is the 15th day of the 3rd month following the close of the taxable year.

SMLLCs

- For SMLLCs owned by pass-through entities (S corporations, partnerships, and LLCs classified as partnerships), the original due date of the return is the 15th day of the 3rd month following the close of the taxable year.
- For all other SMLLCs, the original due date of the return is the 15th day of the 4th month following the close of the taxable year of the owner.

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/pay**.

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

TAXABLE YEAR

**Payment for Automatic
Extension for LLCs**

CALIFORNIA FORM

2018

3537 (LLC)

2018 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 7-month extension. SMLLCs disregarded for tax purposes will follow the extended due date of the owner's return.

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.
- Nonconsenting nonresident members' tax is owed for 2018.

Do not use form FTB 3537 if you are paying the LLC estimated fee for the subsequent taxable year. Instead use the 2019 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 2019 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 Exempts 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. 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. Official Payments Corp. 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.

Instructions

Enter all the information requested on the form below using black or blue ink. To ensure the timely and proper application of the payment to the LLC's account, enter the California 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 – Get Form 568 Tax Booklet, (Specific Instructions – Schedule T) for the proper calculation of this tax.

When and Where to File

For LLCs classified as partnerships, the original due date of the return is the 15th day of the 3rd month following the close of the taxable year.

SMLLCs

- For SMLLCs owned by pass-through entities (S corporations, partnerships, and LLCs classified as partnerships), the original due date of the return is the 15th day of the 3rd month following the close of the taxable year.
- For all other SMLLCs, the original due date of the return is the 15th day of the 4th month following the close of the taxable year of the owner.

For more information, see California Revenue & Taxation Code Section 18633.5.

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.

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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

If the LLC fails to pay its NCNR tax liability by the due date of the tax return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, the LLC's NCNR tax liability must be paid by the original due date of the return. The FTB may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax is paid by the original due date of the return.