

# Instructions for Form FTB 3539

## Payment for Automatic Extension for Corporations and Exempt Organizations

### General Information

Use form FTB 3539, Payment for Automatic Extension for Corps and Exempt Orgs, **only** if both of the following apply:

- The corporation or exempt organization cannot file its 2012 California (CA) tax return by the original due date.
- The corporation or exempt organization owes tax for the 2012 taxable year.

Use the worksheet on the next page to determine if the corporation or exempt organization owes tax.

- If the corporation or exempt organization does not owe tax, **do not** file form FTB 3539. However, the corporation or exempt organization must file its return by the extended due date listed below.
- If the corporation or exempt organization owes tax and is required to pay electronically, see Electronic Funds Transfer (EFT) section for more information. If the corporation or exempt organization will not pay the tax due electronically, complete form FTB 3539, make a check or money order, using black or blue ink, and mail them to the [Franchise Tax Board](#) (FTB) by the original due date of the return to avoid late payment penalties and interest. For more information, see Penalties and Interest section on the next page.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

If a corporation (including real estate investment trusts (REITs), real estate mortgage investment conduits (REMICs), regulated investment companies (RICs), limited liability companies (LLCs) electing to be treated as corporations, or an exempt organization in good standing) cannot file its CA tax return by the original due date, a seven-month extension to file is granted without submitting a written request. To qualify for the automatic extension, the corporation or exempt organization must file its CA tax return by the extended due date and its powers, rights, and privileges must not be suspended or forfeited by the FTB or the California Secretary of State (SOS) as of the original due date.

### Electronic Funds Transfer

Corporations or exempt organizations remitting an estimated tax payment or extension payment in excess of \$20,000 or having a total tax liability in excess of \$80,000 must remit all of their payments through EFT. Once a corporation or an exempt organization meets the threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically to avoid a 10% non-compliance penalty. Corporations required to remit payments electronically may use Web Pay and be considered in compliance with that requirement. Corporations can make payments online using Web Pay for Businesses. After a one-time online registration, Corporations can make an immediate payment or schedule payments up to a year in advance. Go to [ftb.ca.gov](http://ftb.ca.gov) for more information.

*continued on next page*

**Payment of Tax Dates:** To avoid late payment penalties and interest, 100% of the tax liability must be paid by the following dates (see item 4 below for exception):

#### Form Filed

- Form 100, 100W, or 100S
- Form 100 for farmers' cooperative
- Form 199 or 109, generally
- Form 109 for employee's trust (IRC 401(a)) or IRA

#### Calendar Year Filers

- March 15, 2013
- September 16, 2013
- May 15, 2013
- April 15, 2013

#### Fiscal Year Filers: 15th day of the

- 3rd month following the close of the taxable year
- 9th month following the close of the taxable year
- 5th month following the close of the taxable year
- 4th month following the close of the taxable year

**Extended Filing Dates:** The extended date for filing the return is as follows:

#### Form Filed

- Form 100, 100W, or 100S
- Form 100 for farmers' cooperative
- Form 199 or 109, generally
- Form 109 for employee's trust (IRC 401(a)) or IRA

#### Calendar Year Filers

- October 15, 2013
- April 15, 2014
- December 16, 2013
- November 15, 2013

#### Fiscal Year Filers: 15th day of the

- 10th month following the close of the taxable year
- 16th month following the close of the taxable year
- 12th month following the close of the taxable year
- 11th month following the close of the taxable year

1. An extension of time to file the CA tax return is **not** an extension of time to pay the tax.
2. 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.
3. Save the completed worksheet, on next page, as a permanent part of the corporation's or exempt organization's tax records, along with a copy of the CA tax return.
4. The FTB may waive the late payment penalty based on reasonable cause if 90% of the tax shown on the return is paid by the original due date of the return, but not less than the minimum franchise tax if applicable.

✂ DETACH HERE ✂ IF NO PAYMENT IS DUE OR PAID ELECTRONICALLY, DO NOT MAIL THIS FORM ✂ DETACH HERE ✂

(Calendar year corporations — File and Pay by March 15, 2013) (Fiscal year filers — See instructions)

(Employees' trust and IRA — File and Pay by April 15, 2013)

(Calendar year exempt organizations — File and Pay by May 15, 2013)

TAXABLE YEAR

## Payment for Automatic Extension for Corps and Exempt Orgs

CALIFORNIA FORM

**2012**

**3539 (CORP)**

For calendar year 2012 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

California corporation number \_\_\_\_\_ FEIN \_\_\_\_\_

This entity will file Form:

☐ 100, 100W, or 100S

☐ 109

☐ 199

Corporation/exempt organization name \_\_\_\_\_

Address (suite, room, or PMB no.) \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Contact telephone no. \_\_\_\_\_

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

**Caution:** You may be required to pay electronically. See instructions.

Amount of payment \_\_\_\_\_

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FTB 3539 2012