# 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 for more information.

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

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

Fiscal Year Filers: 15th day of the

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): Fiscal Year Filers: 15th day of the

#### 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

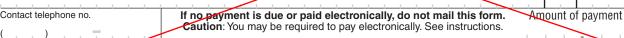
Extended Filing Dates: The extended date for filing the return is as follows: Form Filed **Calendar Year Filers** 

- 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

#### An extension of time to file the CA tax return is not an extension of time to pay the tax. 1

- 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. 2.
- 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. 3. The FTB may waive the late payment benalty based on reasonable cause if 90% of the tax shown on the return is paid by the original due date of the 4 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 (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)	—— DETACH HERE —————————————————————————————————
TAXABLE YEAR Payment for Automatic Extension	CALIFORNIA FORM
2012 for Corps and Exempt Orgs	3539 (CORP)
For calendar year 2012 or fiscal year beginning month day year, and ending month	dayyear
	99
Corporation/exempt organization name	
City	ZIP Code



FTB 3539 2012

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- Calendar Year Filers
- March 15, 2013

October 15, 2013

December 16, 2013

November 15, 2013

April 15, 2014

- September 16, 2013
- May 15, 201
- April 15, 2013