

2015 Instructions for Form FTB 3539

Payment for Automatic Extension for Corporations and Exempt Organizations

What's New

Extend the Time for Payment of Taxes for Corporations Expecting a Net Operating Loss Carryback – A corporation or an exempt organization that expects a net operating loss (NOL) in the 2016 taxable year, can file form FTB 3593, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, to extend the time for payment of taxes for the immediately preceding 2015 taxable year. This includes extending the time for payment of a tax deficiency. The payment of tax that can be postponed cannot exceed the expected overpayment from the carryback of the NOL. For more information, get form FTB 3593.

General Information

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

- The corporation or exempt organization cannot file its 2015 California (CA) tax return by the original due date.
- The corporation or exempt organization owes tax for the 2015 taxable year.

If a limited liability company (LLC) elects to be taxed as a corporation for federal tax purposes, the LLC must file form FTB 3539, and enter the California corporation number, Federal Employer Identification Number (FEIN), and California Secretary of State (CA SOS) file number, if applicable, in the space provided. The Franchise Tax Board (FTB) will (1) assign an identification number to an LLC that files as a corporation, and (2) notify the LLC with the identification number upon receipt of the first estimated tax payment, first tax payment, or the first tax return. The LLC will be subject to the applicable provisions of the Corporation Tax Law and should be considered a corporation for purpose of all instructions unless otherwise indicated.

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, they can pay electronically using one of the options listed below. (See Electronic Funds Transfer section on the next page to see if the corporation or exempt organization is required to pay electronically.)
- **Electronic Funds Transfer (EFT):** For payment options, go to ftb.ca.gov and search for **eft**. **Do not** file form FTB 3539.
- **Web Pay:** Make payments online using Web Pay for Businesses. After a one-time registration corporations or exempt organizations can make an immediate payment or schedule payments up to a year in advance. Go to ftb.ca.gov for more information. **Do not** file form FTB 3539.
- **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. **Do not** file form FTB 3539.

If the corporation or exempt organization will not pay the tax due electronically through EFT, Web Pay, or credit card, complete form FTB 3539, make a check or money order, and see Where to File section on the next page for further instructions. The payment must be paid 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.

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 the Note and the exception in item 4 below):

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, 2016
- September 15, 2016
- May 16, 2016
- April 18, 2016

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

Note: Form 100, 100W, 100S, or 109 filers that meet the requirements for filing form FTB 3593 may extend the time for payment of taxes and are not subject to late payment penalties. However, the imposition of interest is mandatory. See Tax Payment Worksheet, line 3 instructions on the next page, for more information.

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 17, 2016
- April 18, 2017
- December 15, 2016
- November 15, 2016

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. Due to the Emancipation Day holiday on April 16, 2016, tax returns filed and payments mailed or submitted on April 18, 2016, will be considered timely.
3. Save the completed worksheet, on the 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, DO NOT MAIL THIS FORM _____ DETACH HERE ✂

(Calendar year corporations — File and Pay by March 15, 2016) (Fiscal year filers — See instructions)
 (Employees' trust and IRA — File and Pay by April 18, 2016)
 (Calendar year exempt organizations — File and Pay by May 16, 2016)

TAXABLE YEAR

Payment for Automatic Extension for Corporations and Exempt Organizations

CALIFORNIA FORM

2015

3539 (CORP)

For calendar year 2015 or fiscal year beginning (mm/dd/yyyy) _____, and ending (mm/dd/yyyy) _____.

California corporation number	FEIN	California Secretary of State file number	
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Corporation/exempt organization name	This entity will file Form: <input type="checkbox"/> 100, 100W, or 100S <input type="checkbox"/> 109 <input type="checkbox"/> 199
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Address (suite, room, or PMB no.) _____

City _____ State _____ ZIP code _____

Telephone () _____	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 _____ 00
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