

# 2016 Instructions for Form FTB 3539

## Payment for Automatic Extension for Corporations and Exempt Organizations

### What's New

#### Return Due Date Change

For taxable years beginning on or after January 1, 2016, the original due date for a C corporation to file its tax return has changed to the 15th day of the 4th month following the close of the taxable year. The original tax return due dates for S corporations and exempt organizations are not changing.

The extension period for filing C corporation, S corporation, and exempt organization tax returns has changed from seven months to six months. Get FTB Notice 2016-04 for more information.

### 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 2016 California (CA) tax return by the original due date.
- The corporation or exempt organization owes tax for the 2016 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.

A corporation or an exempt organization that expects an NOL in the 2017 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 2016 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.

*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 or 100W
- Form 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

- April 18, 2017
- March 15, 2017
- September 15, 2017
- May 15, 2017
- April 18, 2017

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

- 4th month following the close of the taxable year
- 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, for more information.

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

#### Form Filed

- Form 100 or 100W
- Form 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 16, 2017
- September 15, 2017
- March 15, 2018
- November 15, 2017
- October 16, 2017

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

- 10th month following the close of the taxable year
- 9th month following the close of the taxable year
- 15th month following the close of the taxable year
- 11th month following the close of the taxable year
- 10th 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 federal Emancipation Day holiday observed on April 17, 2017, tax returns filed and payments mailed or submitted on April 18, 2017, will be considered timely.
3. Save the completed Tax Payment Worksheet 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 C corporations — File and Pay by April 18, 2017) (Calendar year S corporations — File and Pay by March 15, 2017)

(Employees' trust and IRA — File and Pay by April 18, 2017) (Fiscal year filers — See instructions)

(Calendar year exempt organizations — File and Pay by May 15, 2017)

TAXABLE YEAR

**2016**

## Payment for Automatic Extension for Corporations and Exempt Organizations

CALIFORNIA FORM

**3539 (CORP)**

For calendar year 2016 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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