

# 2017 Instructions for Form FTB 3536

## Estimated Fee for LLCs

### General Information

The Limited Liability Company (LLC) must estimate the fee it will owe for the taxable year and must make an estimated fee payment by the 15th day of the 6th month of the taxable year. LLCs should use form FTB 3536, Estimated Fee for LLCs, to remit the estimated fee payment. A penalty will apply if the LLC's estimated fee payment is less than the fee owed for the taxable year. The penalty is equal to 10% of the amount of the LLC fee owed for the year over the amount of the timely estimated fee payment. See Penalties and Interest, for more information.

The LLC fee remains due and payable by the due date of the LLC's return. LLCs should also use form FTB 3536 to pay by the due date of the LLC's return any amount of the LLC fee owed that was not paid as a timely estimated fee payment. If the taxable year of the LLC ends prior to the 15th day of the 6th month of the taxable year, no estimated fee payment is due, and the LLC fee is due on the due date of the LLC's return.

If the LLC does not owe a fee, **do not** complete or mail form FTB 3536.

If the LLC owes an estimated fee, complete the form below. Mail the form along with the check or money order payable to the FTB by the 15th day of the 6th month of the current taxable year (fiscal year) or June 15, 2017 (calendar year).

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.

### 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](http://ftb.ca.gov).

### Credit Card

Use Discover, MasterCard, Visa or American Express Card to pay your business taxes. Go to [officialpayments.com](http://officialpayments.com). Official Payments Corp. charges a convenience fee for using this service. If paying by credit card, **do not** file form FTB 3536.

**Do not** use form FTB 3536 if you are paying the 2017 \$800 annual LLC tax. Instead use the 2017 form FTB 3522, LLC Tax Voucher.

### Instructions

Enter all the information requested using black or blue ink. To ensure the timely and proper application of the payment to the LLC's account, enter the California Secretary of State (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

This is the amount you expect to enter on the LLC's 2017 Form 568, Side 1, line 2, Limited Liability Company fee. As the fee owed for 2017 may not be known by the 15th day of the 6th month of the current taxable year, you may estimate your 2017 fee by completing the prior year Schedule IW, LLC Income Worksheet, included in the 2016 Form 568 Tax Booklet. Use amounts of income expected for the 2017 taxable year to estimate the 2017 fee amount.

### 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 "2017 FTB 3536" on the check or money order. Detach the form 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.

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

### Penalties and Interest

If the LLC underpays the estimated fee, a penalty of 10% of the amount of any underpayment will be added to the fee. The underpayment amount will be equal to the difference between the total amount of the fee due for the taxable year less the amount paid by the estimated fee due date. This penalty will not be imposed if the estimated fee paid by the due date is equal to or greater than the total amount of the fee of the LLC for the preceding taxable year.

To avoid late payment penalties and interest, the LLC fee must be paid by the due date of the LLC's return. The penalty and interest will be computed from the due date of the return to the date of the payment.