

# 2022 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 Corporations and Exempt Organizations, **only** if both of the following apply:

- The corporation or exempt organization cannot file its 2022 California tax return by the original due date.
- The corporation or exempt organization owes tax for the 2022 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 (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 the purpose of all instructions unless otherwise indicated.

Use the **Tax Payment Worksheet** included in these instructions 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 following options:

(See Electronic Funds Transfer section 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](http://ftb.ca.gov) and search for **eft**. **Do not** file form FTB 3539.
- **Electronic Funds Withdrawal (EFW):** Corporations can make an extension payment using tax preparation software. EFW is not available for exempt organizations. Check with the software provider to determine if they support EFW for extension payments. **Do not** file form FTB 3539.
- **Web Pay:** Make payments online using Web Pay for Businesses. Corporations or exempt organizations can make an immediate payment or schedule payments up to a year in advance. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay). **Do not** file form FTB 3539.

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### Payment of Tax Dates

Form Filed	Calendar Year Filers	Fiscal Year Filers: 15th day of the
Form 100 or 100W	April 18, 2023	4th month following the close of the taxable year
Form 100S	March 15, 2023	3rd month following the close of the taxable year
Form 100 for farmers' cooperative	September 15, 2023	9th month following the close of the taxable year
Form 109, generally	May 15, 2023	5th month following the close of the taxable year
Form 109 for employee's trust (IRC 401(a)) or IRA	April 18, 2023	4th month following the close of the taxable year

### Extended Filing Dates

The extended date for filing the return is as follows:

Form Filed	Calendar Year Filers	Fiscal Year Filers: 15th day of the
Form 100 or 100W	November 15, 2023	11th month following the close of the taxable year
Form 100S	September 15, 2023	9th month following the close of the taxable year
Form 100 for farmers' cooperative	April 15, 2024	16th month following the close of the taxable year
Form 109, generally	November 15, 2023	11th month following the close of the taxable year
Form 109 for employee's trust (IRC 401(a)) or IRA	October 16, 2023	10th month following the close of the taxable year

1. An extension of time to file the California 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, 2023, tax returns filed and payments mailed or submitted on April 18, 2023, will be considered timely.

\_\_\_ DETACH HERE \_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_ DETACH HERE \_\_\_

Calendar year C corporations — File and Pay by April 18, 2023  
 Calendar year S corporations — File and Pay by March 15, 2023  
 Calendar year exempt organizations — File and Pay by May 15, 2023

Employees' trust and IRA — File and Pay by April 18, 2023  
 Fiscal year filers — See instructions

TAXABLE YEAR **2022** **Payment for Automatic Extension for Corporations and Exempt Organizations** CALIFORNIA FORM **3539 (CORP)**

For calendar year 2022 or fiscal year beginning (mm/dd/yyyy) \_\_\_\_\_, and ending (mm/dd/yyyy) \_\_\_\_\_.

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