2025 Instructions for Form FTB 3537

Payment for Automatic Extension for LLCs

General Information

California does not require the filing of written applications for extensions. However, an extension of time to file is not an extension of time to pay the limited liability company (LLC) tax, fee, or the nonconsenting nonresident (NCNR) members' tax.

If an LLC in good standing cannot file Form 568, Limited Liability Company Return of Income, by the original due date, the LLC is granted an automatic extension.

LLCs classified as partnerships are granted an automatic seven month extension. Single Member LLCs (SMLLCs) disregarded for tax purposes will be granted an automatic six month extension, with the exception of an SMLLC owned by a partnership or an LLC that is treated as a partnership for tax purposes, which will be granted an automatic seven month extension. For more information, see California Revenue and Taxation Code (R&TC) Section 18567.

If the LLC does not owe tax, there is nothing to file at this time. **Do not** complete or mail this form. However, the LLC must file its return by the extended due date. For more information, get Form 568 Tax Booklet, General Information E, When and Where to File.

Use form FTB 3537, Payment for Automatic Extension for LLCs, only if **both** of the following apply:

- The LLC cannot file Form 568 by the original due date.
- NCNR members' tax is owed for 2025.

Do not use form FTB 3537 if you are paying the LLC estimated fee for the subsequent taxable year. Instead use the 2026 form FTB 3536, Estimated Fee for LLCs. **Do not** use this form if you are paying the annual LLC tax for the subsequent taxable year. Instead use the 2026 form FTB 3522, LLC Tax Voucher.

Note: LLCs electing to be taxed as corporations should use form FTB 3539, Payment for Automatic Extension for Corporations and Exempt Organizations.

Electronic Funds Withdrawal (EFW)

LLCs can make an extension payment using tax preparation software. Check with your software provider to determine if they support EFW for extension payments. If paying by EFW, **do not** file Form FTB 3537.

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/pay**. If paying by Web Pay, **do not** file form FTB 3537.

Credit Card

Use Discover, MasterCard, Visa or American Express Card to pay your business taxes. Go to **officialpayments.com**. ACI Payments, Inc. (formerly Official Payments) charges a convenience fee for using this service. If paying by credit card, **do not** file form FTB 3537.

If the LLC owes tax and did not make a payment electronically, complete form FTB 3537, and submit payment by the original due date of the return to avoid late payment penalties and interest. For more information, see When and Where to File.

Instructions

Enter all the information requested on the form below 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 – Get Form 568 Tax Booklet, (Specific Instructions – Schedule T) for the proper calculation of this tax.

When and Where to File

For LLCs classified as partnerships, the original due date of the return is the 15th day of the 3rd month following the close of the taxable year.

SMLLCs

- For SMLLCs owned by pass-through entities (S corporations, partnerships, and LLCs classified as partnerships), the original due date of the return is the 15th day of the 3rd month following the close of the taxable year.
- For all other SMLLCs, the original due date of the return is the 15th day of the 4th month following the close of the taxable year of the owner.

For more information, see R&TC Section 18633.5.

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.

Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the California SOS file number, FEIN, and "2025 FTB 3537" on the check or money order. Detach the form portion 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 fails to pay its NCNR tax liability by the due date of the tax return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, the LLC's NCNR tax liability must be paid by the original due date of the return. The FTB may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax is paid by the original due date of the return. However, the imposition of interest is mandatory.