

Instructions for Form FTB 3536

Estimated Fee for LLCs

What's New

Limited liability companies (LLCs) can use MyFTB Account for Businesses to view estimated tax payments online. Go to [and search for myftb account](#). LLCs can also make payments online using Web Pay for Businesses. The Franchise Tax Board (FTB) does not charge for this service. Go to [and search for web pay](#).

General Information

For taxable years beginning on or after January 1, 2009, the 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, without extension, of the LLC's return. LLCs should use form FTB 3536 to pay by the due date of the LLC's return any amount of 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 a 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, 2012 (calendar year), to avoid late payment penalties and interest. Due to the Emancipation Day holiday on April 16, 2012, tax returns filed and payments mailed or submitted on April 17, 2012, will be considered timely.

LLCs electing to be taxed as corporations should use form FTB 3539, Payment for Automatic Extension for Corps and Exempt Orgs.

Do not use form FTB 3536 if you are paying the 2012 \$800 annual LLC tax. Instead use the 2012 form FTB 3522, LLC Tax Voucher.

How to Complete Form FTB 3536

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).

DETACH HERE. NO PAYMENT IS DUE OR PAID ELECTRONICALLY. DO NOT MAIL THIS FORM. DETACH HERE.

Fiscal year: File and Pay by the 15th day of the 6th month of the current taxable year.

Calendar year: File and Pay by June 15, 2012.

TAXABLE YEAR

2012 Estimated Fee for LLCs

CALIFORNIA FORM

3536 (LLC)

For calendar year 2012 or fiscal year beginning month

day

year

and ending month

day

year

Limited liability company name Secretary of State (SOS) file number

OSB FEIN

Address (suite, room, PO Box, or PMS no.)

City State ZIP Code

Contact Telephone No.

()

DO NOT USE THIS FORM TO PAY THE ANNUAL LLC TAX.

If amount of payment is zero, do not fill form.

Amount of payment

00

6221123

FTB 3536 2011

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 2012 Form 568, Side 1, line 2, Limited Liability Company fee. As the fee owed for 2012 may not be known by the 15th day of the 6th month of the current taxable year, you may estimate your 2012 fee by completing the prior year LLC Income Worksheet, included in the 2011 Form 568 Tax Booklet. Use amounts of income expected for the 2012 taxable year to estimate the 2012 fee amount.

Where to File

Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the SOS file number, FEIN, and "2012 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 94257-0651

Make all checks or money orders payable in against a

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. A 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's estimated fee must be paid by the 15th day of the 6th month of the current taxable year. The penalty and interest will be computed from the due date of the return to the date of the payment.

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