

Instructions for Form FTB 3538

Payment Voucher for Automatic Extension for Limited Partnerships, LLPs, and REMICs

General Information

California does not require the filing of written extensions. If a partnership cannot file Form 565, Partnership Return of Income, by the return's due date, the partnership is granted an automatic six month extension.

If the tax return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15, 2002 (calendar year), the extension will apply.

However, an extension of time to **file** the limited partnership, limited liability partnership (LLP), or real estate mortgage investment conduit (REMIC) return is **not** an extension of time to **pay** the \$800 annual tax.

Only use form FTB 3538 if:

- The Limited Partnership, LLP, or REMIC cannot file Form 565 by the due date; and
- Tax is owed for 2001.

If tax is not owed, there is nothing to file at this time. Do not complete or mail this voucher.

If tax is owed, complete the voucher below. Mail the voucher along with the check or money order to the Franchise Tax Board by the 15th day of the 4th month (fiscal year) or April 15, 2002 (calendar year) to avoid a late payment penalty.

Use the payment voucher below to mail the \$800 annual tax payment by the 15th day of the 4th month following the close of the taxable year (fiscal year) or April 15, 2002 (calendar year).

How to Complete Form FTB 3538

Enter all the information requested on this form. To ensure the timely and proper application of this payment to the partnership's account, enter the federal employer identification number (FEIN) and the Secretary of State (SOS) file number (assigned upon registration with the SOS).

Note: If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

Where to File

Detach and mail the voucher portion along with the payment to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0651

Penalties and Interest

An extension of time to file a return is not an extension of time to pay the tax. If the entity fails to pay its total 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, 100% of the tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year.

Internet Access

You can download, view, and print California tax forms and publications. Go to our Website at: www.ftb.ca.gov

Access other state agencies' websites through the State Agency Index on California's Website at: www.ca.gov

✂ DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL — — — — — DETACH HERE ✂

(Calendar year – Due April 15, 2002)

TAXABLE YEAR	Payment Voucher for Automatic Extension	CALIFORNIA FORM
2001	for Limited Partnerships, LLPs, and REMICs	3538 (565)

For calendar year 2001 or fiscal year beginning month _____ day _____ year 2001, and ending month _____ day _____ year _____.	
Partnership/LLP/REMIC name	Federal employer identification number (FEIN)
DBA/Attention	Secretary of State file number
Delivery address	PMB no.
City, town, or post office	State ZIP Code

Make your check or money order payable to "Franchise Tax Board." Write the FEIN and "FTB 3538 2001" on the check or money order. Mail this voucher and the check or money order to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0651

If amount of payment is zero, do not mail form } ▶

Amount of payment

353801109

FTB 3538 2001