Instructions for Form FTB 3519

Payment for Automatic Extension for Individuals

General Information

Mandatory Electronic Payments – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original return with a total tax liability over \$80,000 for any taxable year that begins on or after January 1, 2009. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a one percent noncompliance penalty. Electronic payments can be made using Web Pay on the Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file return, or your credit card. For more information or to obtain the waiver form, go to the cando the payment of the mandatory epay.

Use form FTB 3519, Payment for Automatic Extension for Individuals, **only** if both of the following apply:

- You cannot file your 2012 return by April 15, 2013.
 Note: Fiscal Year Filers, your return is due the 15th day of the 4th month following the close of your fiscal year.
- You owe tax for 2012.

When you file your 2012 return, you can **e-file** or **CalFile**. Go to **ftb.ca.gov** and search for **e-file options**. If you use form FTB 3519, you **may not** file Form 540 2EZ or Short Form 540NR.

Use the worksheet below to determine if you owe tax. If you **do not** owe tax, **do not** complete or mail form FTB 3519. However, file your return by October 15, 2013. If you owe tax, choose one of the following payment options:

Web Pay: Individuals can make payments online using Web Pay for Individuals.
 After a one-time online registration, taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to ftb.ca.gov for more information. Do not mail form FTB 3519 to the FTB.

- Credit Card: Use your major credit card. Call 800.272.9829 or go to
 officialpayments.com, use code 1555. Official Payments Corp. charges a
 convenience fee for using this service. Do not mail form FTB 3519 to the FTB.
- Check or Money Order: Using black or blue ink, complete your check or money order and the payment form below, mail both to the "Franchise Tax Board." Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Penalties and Interest

If you fail to pay your total tax liability by April 15, 2013, you will incur a late payment penalty plus interest. We 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. If, after April 15, 2013, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519. If you do not file your tax return by October 15, 2013, you will incur a late filing penalty plus interest from the original due date of the return. For Fiscal Year Filers, your tax return is due the 15th day of the 10th month following the close of your fiscal year.

Taxpayers Residing or Traveling Outside the USA

If you are residing or traveling outside the USA on April 15, 2013, the deadline to file your return and pay the tax is June 17, 2013. Interest will accrue from the original due date until the date of payment. If you need additional time to file, you will be allowed a six-month extension without filing a request. To qualify for the extension, file your tax return by December 16, 2013. To avoid any late-payment penalties, pay your tax liability by June 17, 2013. When filing your tax return, write "Outside the USA on April 15, 2013" at the top of your tax return in RED INK, or include it according to your software's instructions.

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1 2	Total tax you expect to owe. This is the amo	ount yo	u expect to enter o	n Form 540/540 <i>F</i>	, line 64; or L	ong Form 540NR, line 74		1	00
	a California income tax withheld (includ	ling rea	al estate and nonre	sident withhold	ng)	2a	(00_	
	b California estimated tax payments and (To check your estimated tax paymen					2b	(00	
	c Other payments and credits, including form FTB 3519					2c	(00	ı
3	Total tax payments and credits. Add line	2a, line	2b, and line 2c					3	00
((No. Stop here. You have no tax due. extension will apply. Yes. Subtract line 3 from line 1 and er schedule your payment. If you meet th amount. Go to ftb.ca.gov and search fFTB 3519 below, enter the tax due amount. FTB 3519" in the "For" section. Enclose DETACH HERE DETACH HERE Calendar year – File and Pay by Apri AXABLE YEAR CAUTION: You may be received.	iter on the requisor mar count from se, but	line 4. This is your irements of the Mandatory epay. For our line 4 as the "A do not staple it to Save th IF NO PAYMI (2013) (Fiscal ye pay electronically. See	tax due. For onlindatory e-Pay peheck or money mount of payme the form and male stamp — payent IS DUE, ar filers — see instructions.	ine payments rogram, you r order paymen nt." Make it p il to: FRANCH y online wit DO NOT M instruction	do not mail the form, gnust make all payments ts, using black or blue in ayable to the "Franchise lISE TAX BOARD, PO	o to ftb.ca. ; electronical nk, complete Tax Board,")X 942867 ,	gov and search for web pa ly, regardless of the tax ye your check or money ord write your SSN or ITIN at SACRAMENTO CA 94267-	ny, and ar or ler and form nd "2012 .0008.
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IF PAYMENT IS DUE, MAIL TO: FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0008							Amount	of payment	
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