

# 2015 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 tax return with a total tax liability over \$80,000. 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 1% noncompliance penalty. For more information or to obtain the waiver form, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **mandatory e-pay**. 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 tax return, or your credit card.

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

- You cannot file your 2015 tax return by April 18, 2016. Due to the Emancipation Day holiday on April 16, 2016, tax returns filed and payments mailed or submitted on April 18, 2016, will be considered timely.  
**Note:** Fiscal Year Filers, your tax return is due the 15th day of the 4th month following the close of your fiscal year.
- You owe tax for 2015.

When you file your 2015 tax return, you can **e-file** or **CalFile**. Go to [ftb.ca.gov](http://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 tax return by October 17, 2016. 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](http://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](http://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 and 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 18, 2016, 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 tax return. However, the imposition of interest is mandatory. If, after April 18, 2016, 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 17, 2016, you will incur a late filing penalty plus interest from the original due date of the tax 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 18, 2016, the deadline to file your tax return and pay the tax is June 15, 2016. 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 15, 2016. To avoid any late-payment penalties, pay your tax liability by June 15, 2016. When filing your tax return, write "**Outside the USA on April 18, 2016**" at the top of your tax return in **RED INK**, or include it according to your software's instructions.

### TAX PAYMENT WORKSHEET KEEP FOR YOUR RECORDS

1	Total tax you expect to owe. This is the amount you expect to enter on Form 540, line 64; or Long Form 540NR, line 74. ....	1	00
2	Payments and credits:		
a	California income tax withheld (including real estate and nonresident withholding) ....	2a	00
b	California estimated tax payments and amount applied from your 2014 tax return .... (To check your estimated tax payments go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for <b>myftb account</b> .)	2b	00
c	Other payments and credits (including any tax payments made with any previous form FTB 3519) ....	2c	00
3	Total tax payments and credits. Add line 2a, line 2b, and line 2c. ....	3	00
4	Tax due. Is line 1 more than line 3? ....	4	00
	• <b>No. Stop here.</b> You have no tax due. <b>Do not</b> mail form FTB 3519. If you file your tax return by October 17, 2016 (fiscal year filer – see instructions), the automatic extension will apply.		
	• <b>Yes.</b> Subtract line 3 from line 1 and enter on line 4. This is your tax due. For online payments, <b>do not</b> mail the form, go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> for more information. If you meet the requirements of the Mandatory e-Pay program, you must make all payments electronically, regardless of the taxable year or amount. Go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for <b>mandatory e-pay</b> . For check or money order payments, using black or blue ink, complete your check or money order and form FTB 3519 below. Enter the tax due amount from line 4 as the "Amount of payment." Make your check or money order payable to the "Franchise Tax Board," and write your SSN or ITIN and "2015 FTB 3519" in the "For" section. Enclose, but <b>do not</b> staple your payment to form FTB 3519 and mail to: <b>FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.</b>		

Save the stamp – pay online with Web Pay!

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

**Calendar year filers – File and Pay by April 18, 2016 (Fiscal year filers – see instructions)**

TAXABLE YEAR

CAUTION: You may be required to pay electronically. See instructions.

CALIFORNIA FORM

**2015**

**Payment for Automatic Extension for Individuals**

**3519 (PIT)**

For calendar year 2015 or fiscal year beginning (mm/dd/yyyy) \_\_\_\_\_, and ending (mm/dd/yyyy) \_\_\_\_\_.

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name			Spouse's/RDP's SSN or ITIN
Address (number and street, PO box, or PMB no.)			Apt. no./ste. no.
City			State ZIP code

IF PAYMENT IS DUE, MAIL TO:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

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

Amount of payment

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ .00