

Instructions for Form FTB 3522

Limited Liability Company Tax Voucher

General Information

Form FTB 3522 is used to pay the annual limited liability company (LLC) tax of \$800 for taxable year 2005. An LLC should use this form if it:

- Has articles of organization accepted by the California Secretary of State (SOS);
- Has a certificate of registration issued by the SOS; or
- Is doing business in California.

You can download, view, and print California tax forms and publications from 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.

Who Must Pay the Annual LLC Tax

Every LLC that is doing business in California or that has articles of organization accepted or a certificate of registration issued by the SOS is subject to the annual LLC tax of \$800. The tax must be paid for each taxable year until a certificate of cancellation of registration or of articles of organization is filed with the SOS.

Note: For taxable years beginning on or after January 1, 2004, an LLC as described in Internal Revenue Code Section 501(c)(2) and Revenue and Taxation Code Sections 23701h and 23701X is exempt from the annual LLC tax.

How to Complete Form FTB 3522

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

Note: If the LLC leases 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 Mail

Detach the payment voucher from the bottom of the page. Enclose but **do not** staple your payment to the voucher and mail to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0631

When to Pay the Annual LLC Tax

The annual LLC tax is due and payable **on or before the 15th day of the 4th month** after the **beginning** of the LLC's taxable year (fiscal year) or April 15, 2005 (calendar year).

Note: The first taxable year of an LLC that was not previously in existence begins when the LLC is organized.

If the 15th day of the 4th month of an existing foreign LLC's taxable year has passed before the foreign LLC commences business in California or registers with the SOS, the annual LLC tax should be paid immediately after commencing business or registering with the SOS.

Example: LLC1, a newly-formed calendar year taxpayer, organizes as an LLC in Delaware on June 1, 2005. LLC1 registers with the SOS on August 16, 2005, and begins doing business in California on August 17, 2005. Because LLC1's initial taxable year began on June 1, 2005, the annual LLC tax is due September 15, 2005 (the 15th day of the 4th month of the short period taxable year). LLC1's short period (June 1, 2005-December 31, 2005) tax return is due April 17, 2006. The annual tax payment for tax year 2006, with form FTB 3522 also is due April 17, 2006.

Penalties and Interest

If the LLC fails to pay its annual tax by the 15th day of the 4th month after the beginning of the taxable year, a late payment penalty plus interest will be assessed for failure to pay the annual LLC tax by the return due date. The penalty and interest will be computed from the due date of the tax to the date of payment.

Late Payment of Prior Year Annual LLC Tax

If a prior year LLC tax of \$800 was not paid on or before the 15th day of the 4th month after the beginning of the taxable year, the tax should be paid as soon as possible, using the appropriate taxable year form FTB 3522. **Do not** use any other form for payment of the tax. This will assure proper application of the payment to the LLC's account.

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

DUE 15TH DAY OF 4TH MONTH OF TAXABLE YEAR (fiscal year) OR APRIL 15, 2005 (calendar year).

TAXABLE YEAR **2005** **Limited Liability Company**
Tax Voucher

CALIFORNIA FORM
3522

For calendar year 2005 or fiscal year beginning month _____ day _____ year 2005, and ending month _____ day _____ year _____ .
Limited liability company name _____ Secretary of State (SOS) file number _____

DBA _____ FEIN _____

Address _____ STE. no. _____ PMB no. _____

City _____ State _____ ZIP Code _____

Make your check or money order payable to "Franchise Tax Board." Write the SOS file number, FEIN, and "FTB 3522 2005" on the check or money order. Mail this voucher and the check or money order to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0631

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

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FTB 3522 (REV 2004)