

Instructions for Form FTB 3519

Automatic Extension for Individuals

General Information

Use form FTB 3519 **only** if:

- You cannot file your 2005 return* by April 17, 2006; and
- You owe tax for 2005.

Use the worksheet below to determine if you owe tax.

- If you **do not** owe tax, you do not need to file this form. Do not complete or mail this voucher. But, you must file your return by October 16, 2006.
- If you owe tax, choose one of the following payment options. Be sure to pay by April 17, 2006, to avoid penalties and interest. See Penalties and Interest for more information.

Web Pay: To make a payment online or to schedule a future payment (up to one year in advance), visit our Website at www.ftb.ca.gov. **Do not mail** the voucher to us.

Check or Money Order: Complete the payment voucher below and mail it with your check or money order to the Franchise Tax Board (FTB).

Note: All checks or money orders must be payable in US dollars and drawn against a US financial institution.

Credit Card: Use your Discover/NOVUS, MasterCard, American Express, or Visa card to pay your tax. Call (800) 272-9829 or visit the Website www.officialpayments.com. Use the jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service. **Do not mail** the voucher to us.

Installment Agreement: Can't pay the full amount you owe? Visit our Website at www.ftb.ca.gov or get FTB 3567, Installment Agreement Request Booklet.

Name and Address. Be sure to fill in your complete name(s), address, and social security number(s) on the voucher. 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.

Penalties and Interest

If you fail to pay your total tax liability by April 17, 2006, a late-payment penalty plus interest will be added to your tax due. If, after April 17, 2006, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519 voucher. If you do not file your tax return by October 16, 2006, you will be assessed a late-filing penalty plus interest from the original due date of the return.

Taxpayers Residing or Traveling Outside the USA

If you are living or traveling outside the USA on April 17, 2006, the deadline to file your return and pay the tax is June 15, 2006. Interest will accrue from the original due date (April 17, 2006) until the date of payment. If you need additional time to file your tax return, you will be allowed an automatic six-month extension without filing a written request. To qualify for the extension, you must file your tax return by December 15, 2006. To avoid any late-payment penalties, you must pay 100% of your tax liability by June 15, 2006. When filing your tax return, be sure to attach a statement to the front indicating that you were "outside the USA on April 17, 2006."

* When you do file your 2005 return, you can e-file. Visit our Website at www.ftb.ca.gov. Otherwise, you must use Form 540A, Form 540, or Long Form 540NR. **Note:** If you use form FTB 3519, you may not file Form 540 2EZ or Short Form 540NR.

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1	Total tax you expect to owe. This is the amount you expect to enter on Form 540A, line 23; Form 540, line 37; or Long Form 540NR, line 46	1	_____
2	Payments and credits:		
a	California income tax withheld (including real estate and nonresident withholding)	2a	_____
b	California estimated tax payments and amount applied from your 2004 tax return (Note: You can check the estimated tax payments we have received by visiting our Website at www.ftb.ca.gov .)	2b	_____
c	Other payments and credits, including any tax payments made with any previous form FTB 3519 voucher	2c	_____
3	Total tax payments and credits. Add line 2a, line 2b, and line 2c	3	_____
4	Tax due. Is line 1 more than line 3?	4	_____

- **No. Stop here.** You have no tax due. **DO NOT MAIL THE PAYMENT VOUCHER.** Your return, when filed by October 16, 2006, will verify that you qualified for the extension.
- **Yes.** Subtract line 3 from line 1. This is your tax due. Enter the tax due amount from line 4 as the "Amount of payment" on the form FTB 3519 voucher below. Fill in your name(s), address, and social security number(s), and separate the voucher from this page where it says "DETACH HERE." Make a check or money order payable to "Franchise Tax Board." Also write your social security number and "2005 FTB 3519" on the check or money order. Enclose, but do not staple your check or money order with the voucher and mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0051**

✓ Keep this completed worksheet with your tax records.

Save the stamp – pay online or by credit card!

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

Calendar year – Due April 17, 2006

TAXABLE YEAR

CALIFORNIA FORM

2005

Automatic Extension for Individuals

3519 (PIT)

Your first name	Initial	Last name	Your social security number
_____	_____	_____	____-____-____
If joint payment, spouse's first name	Initial	Last name	Spouse's social security number
_____	_____	_____	____-____-____
Present home address – number and street, PO Box, or rural route			PMB no.
_____			_____
City, town, or post office			State ZIP Code
_____			____-____

IF PAYMENT IS DUE, MAIL TO:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0051

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

Amount of payment
