

## **EXTENSION INFORMATION - QUESTIONS & ANSWERS for Paperwork** **Dropped after our cut-off date of 3/22/24**

### **OWING & FILING AFTER THE DEADLINE:**

1. **Should I file an Extension?** If you think you may owe or are unsure, file an Extension to avoid Late Filing Penalties.
2. **How much should I send?** Any amount sent will prevent you from receiving a Late Filing Penalty and will go on your tax return as a Credit. You may also base the amount you send on what you owed last year, if your financial situation is similar.
3. **Will I get this money back if I send too much?** Yes, it will be entered on your tax return as a payment and it will be refunded to you as part of your tax refund.
4. **What if I owe more than what I send?** Any underpayment will begin accumulating interest from April 16<sup>th</sup> on, and will be billed separately after your return is filed. The interest rate is approximately 8% to 9%.

### **REFUNDS & FILING AFTER THE DEADLINE:**

1. **Will I be charged any penalties for filing late if I have a refund?** No, if you have a refund coming you have an Automatic Extension for 6 months, until Oct. 15<sup>th</sup>.

### **ADDRESSES TO MAIL: We always suggest Certified Mail with Return Receipt when mailing to the IRS and State of CA.**

#### **FEDERAL FORM 4868:**

Internal Revenue Service  
PO Box 802503  
Cincinnati, OH 45280-2503

#### **STATE FORM 3519:**

Franchise Tax Board  
PO Box 942867  
Sacramento, CA 94267-0008

**We will return to the office May 2<sup>nd</sup> to begin working on all late returns. We will call you with any questions or when your return is ready for pick up in mid to late May.**

**Sincerely, Roybal's Income Tax Service Staff**

**Application for Automatic Extension of Time  
 To File U.S. Individual Income Tax Return**

**2023**

Go to [www.irs.gov/Form4868](http://www.irs.gov/Form4868) for the latest information.

There are three ways to request an automatic extension of time to file a U.S. individual income tax return.

1. You can pay all or part of your estimated income tax due and indicate that the payment is for an extension using your bank account; a digital wallet such as Click to Pay, PayPal, and Venmo; cash; or a credit or debit card. See *How To Make a Payment*, later, and [www.irs.gov/Payments](http://www.irs.gov/Payments) for more information.
2. You can file Form 4868 electronically by accessing IRS e-file using your tax software or by using a tax professional who uses e-file.
3. You can file a paper Form 4868 and enclose payment of your estimate of tax due (optional).



**It's Convenient,  
 Safe, and Secure**

IRS e-file is the IRS's electronic filing program. You can get an automatic extension of time to file your tax return by filing Form 4868 electronically. You'll receive an electronic acknowledgment once you complete the transaction. Keep it with your records. Don't mail in Form 4868 if you file electronically, unless you're making a payment with a check or money order. See *Pay by Check or Money Order*, later.

Complete Form 4868 to use as a worksheet. If you think you may owe tax when you file your return, you'll need to estimate your total tax liability and subtract how much you've already paid (lines 4, 5, and 6 below).

Several companies offer free e-filing of Form 4868 through the Free File program. For more details, go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile).



**Pay Electronically**

You **don't** need to file Form 4868 if you make a payment using our electronic payment options. The IRS will automatically process an extension of time to file when you pay part or all of your estimated income tax electronically. You can pay online or by phone. See *Making Payments Electronically*, later.



**E-file Using Your Tax Software  
 or Through a Tax Professional**

Refer to your tax software package or tax preparer for ways to file electronically. Be sure to have a copy of your 2022 tax return—you'll be asked to provide information from the return for taxpayer verification. If you wish to make a payment, you can pay by electronic funds withdrawal or send your check or money order to the address shown in the middle column under *Where To File a Paper Form 4868*, later.



**File a Paper Form 4868**

If you wish to file on paper instead of electronically, complete the Form 4868 below and mail it to the address shown under *Where To File a Paper Form 4868*, later.

For information on using a private delivery service, see *Private Delivery Services*, later.

**Note:** If you're a fiscal year taxpayer, you must file a paper Form 4868.

**General Instructions**

**Purpose of Form**

Use Form 4868 to apply for 6 more months (4 if "out of the country" (defined later under *Taxpayers who are out of the country*) and a U.S. citizen or resident) to file Form 1040, 1040-SR, 1040-NR, or 1040-SS.

**Gift and generation-skipping transfer (GST) tax return (Form 709).** An extension of time to file your 2023 calendar year income tax return also extends the time to file Form 709 for 2023. However, it doesn't extend the time to pay any gift and GST tax you may owe for 2023. To make a payment of gift and GST tax, see Form 8892. If you don't pay the amount due by the regular due date for Form 709, you'll owe interest and may also be charged penalties. If the donor died during 2023, see the instructions for Forms 709 and 8892.

**Qualifying for the Extension**

To get the extra time, you must:

1. Properly estimate your 2023 tax liability using the information available to you,
2. Enter your total tax liability on line 4 of Form 4868, and
3. File Form 4868 by the regular due date of your return.



*Although you aren't required to make a payment of the tax you estimate as due, Form 4868 doesn't extend the time to pay taxes. If you don't pay the amount due by the regular due date, you'll owe interest. You may also be charged penalties. For more details, see Interest and Late Payment Penalty, later. Any remittance you make with your application for extension will be treated as a payment of tax.*

You don't have to explain why you're asking for the extension. We'll contact you only if your request is denied.

Don't file Form 4868 if you want the IRS to figure your tax or you're under a court order to file your return by the regular due date.

DETACH HERE

**Application for Automatic Extension of Time  
 To File U.S. Individual Income Tax Return**

**2023**

For calendar year 2023, or other tax year beginning , 2023, and ending , 20 .

Part I Identification			Part II Individual Income Tax	
1 Your name(s) (see instructions)			4 Estimate of total tax liability for 2023 . . . . .	\$ <del>XXXXXXXXXX</del>
Address (see instructions)			5 Total 2023 payments . . . . .	<del>XXXXXXXXXX</del>
City, town, or post office			6 <b>Balance due.</b> Subtract line 5 from line 4. See instructions . . . . .	<del>XXXXXXXXXX</del>
State			7 Amount you're paying (see instructions) . . . . .	XXXXXXXXXX
ZIP code			8 Check here if you're "out of the country" and a U.S. citizen or resident. See instructions . . . . .	<input type="checkbox"/>
2 Your social security number	3 Spouse's social security number		9 Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding . . . . .	<input type="checkbox"/>

# 2023 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. 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. For more information or to obtain the waiver form, go to [ftb.ca.gov/e-pay](http://ftb.ca.gov/e-pay).

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

- You cannot file your 2023 tax return, Form 540 or Form 540NR, by April 15, 2024. (When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.)  
**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 2023.

When you file your 2023 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, California Resident Income Tax Return.

Use the worksheet on the next page 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 15, 2024. If you owe tax, choose one of the following payment options:

- Web Pay:** Individuals can make payments online using Web Pay for Individuals. Taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information. **Do not** mail form FTB 3519 to the FTB.
- EFW:** Individuals can make an extension or estimated tax payment using tax preparation software. Check with your software provider to determine if they support EFW for extension and estimated tax payments. **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. ACI Payments, Inc. (formerly Official Payments) 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 15, 2024, 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 15, 2024, 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, 2024, 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 15, 2024, the deadline to file your tax return and pay the tax is June 17, 2024. 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, 2024. To avoid any late-payment penalties, pay your tax liability by June 17, 2024. When filing your tax return, write "**Outside the USA on April 15, 2024**" at the top of your tax return in **BLUE INK**, or include it according to your software's instructions.

### Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

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 15, 2024) (Fiscal year filers – see instructions)

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

CALIFORNIA FORM

## 2023 Payment for Automatic Extension for Individuals

## 3519 (PIT)

For calendar year 2023 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		Initial	Last 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