

Form at bottom of page. ■

IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS FORM.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's federal employer identification number (FEIN) and "2022 FTB 3563" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: Fiscal Year – File and Pay by the 15th day of the 4th month following the close of the taxable year.

Calendar Year – File and pay by April 18, 2023.

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.

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

TAXABLE YEAR

2022

**Payment for Automatic
Extension for Fiduciaries**

CALIFORNIA FORM

3563 (541)

2022 Instructions for Form FTB 3563

Payment for Automatic Extension for Fiduciaries

General Information

California does not require filing written extensions. If the fiduciary cannot file Form 541, California Fiduciary Income Tax Return, or Form 541-QFT, California Income Tax Return for Qualified Funeral Trusts, by the due date, the fiduciary is granted an automatic six-month extension. If the tax return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 16, 2023 (calendar year), the extension will apply. Use form FTB 3563, Payment for Automatic Extension for Fiduciaries, if both of the following apply:

- The fiduciary cannot file Form 541 or Form 541-QFT by the original due date.
- Tax is owed for 2022.

Use the worksheet below to determine if tax is owed.

- If **tax is not owed**, do not complete or mail this form.
- If **tax is owed**, complete the fiduciary's check or money order and payment form below, using black or blue ink, and mail both to the Franchise Tax Board (FTB) by the 15th day of the 4th month following the close of the taxable year (fiscal year) or April 18, 2023 (calendar year), to avoid late payment penalty and interest.

If the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

Due to the federal Emancipation Day holiday observed on April 17, 2023, tax returns filed and payments mailed or submitted on April 18, 2023, will be considered timely.

Make all checks and money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Nonexempt charitable trusts as described in Internal Revenue Code Section 4947(a)(1), exempt pension trusts, and simple trusts (that have a letter from the FTB authorizing the exempt status) use form FTB 3539, Payment for Automatic Extension for Corporations and Exempt Organizations.

Electronic Funds Withdrawal (EFW)

Fiduciaries 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 or estimated tax payments.

Penalties and Interest

If the fiduciary fails to pay its total tax liability by the original due date of the tax return, the entity will incur a late payment penalty plus interest. To avoid late payment penalties and interest, the fiduciary must pay its tax liability by the 15th day of the 4th month, following the close of the taxable year. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax shown on the tax return is paid by the original due date of the tax return. However, the imposition of interest is mandatory. If after the tax return's due date has passed, the estate or trust finds that its estimate of tax due was too low, the estate or trust should pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay the estimated additional tax with another form FTB 3563.

If the estate's or trust's fiduciary tax return is not filed by the 15th day of the 10th month following the close of the taxable year, the automatic extension will not apply and a late filing penalty and interest will be assessed from the original due date of the tax return.

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1 Total tax the estate or trust expects to owe. This is the amount you expect to enter on Form 541, line 28 or Form 541-QFT, line 28.	1 _____	00
2 Payments and credits:		
a California income tax withheld.	2a _____	00
b California estimated tax payments and amount applied from the 2022 Form 541 or Form 541-QFT.	2b _____	00
c Other payments and credits, including any tax payments made with any previous form FTB 3563.	2c _____	00
3 Total tax payments and credits. Add line 2a, line 2b, and line 2c	3 _____	00
4 Tax due. Subtract line 3 from line 1.	4 _____	00

- If the amount on line 3 is more than the amount on line 1, the estate or trust has no tax due. **Do not mail this form.**
- If the amount on line 1 is more than the amount on line 3, this is the estate's or trust's tax due. Enter the result on line 4 and on the "Amount of payment" line on the form FTB 3563 below. Using black or blue ink, make a check or money order payable to the "Franchise Tax Board," and write the federal employer identification number (FEIN) and "2022 FTB 3563" on it. Enclose, but **do not** staple, your payment to form FTB 3563 and mail both to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008**

Save the completed worksheet as a permanent part of the estate's or trust's tax records along with the copy of the tax return.