

**Form at bottom of page.** ■

**Payment Form 1 –** File and Pay by April 17, 2018. **If you do not owe a payment, do not mail this form.**

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. ~~Due to the federal Emancipation Day holiday on April 16, 2018, tax returns filed and payments mailed or submitted on April 17, 2018, will be considered timely.~~

**WHERE TO FILE:** Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the FEIN and “2018 Form 541-ES” on the check or money order. Detach 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.

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

File and Pay by April 17, 2018

TAXABLE YEAR

**2018**

**Estimated Tax for Fiduciaries**

CALIFORNIA FORM

**541-ES**

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**Payment Form 2 –** File and Pay by June 15, 2018. **If you do not owe a payment, do not mail this form.**

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.

**WHERE TO FILE:** Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the FEIN and “2018 Form 541-ES” on the check or money order. Detach 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.

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

File and Pay by June 15, 2018

TAXABLE YEAR

**2018**

**Estimated Tax for Fiduciaries**

CALIFORNIA FORM

**541-ES**

**Form at bottom of page.** ■

**Payment Form 3 –** File and Pay by Sept. 17, 2018. **If you do not owe a payment, do not mail this form.**

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.

**WHERE TO FILE:** Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the FEIN and “2018 Form 541-ES” on the check or money order. Detach 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.

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

TAXABLE YEAR

**2018**

**Estimated Tax for Fiduciaries**

File and Pay by Sept. 17, 2018

CALIFORNIA F

**541-ES**

**Form at bottom of page.** ■

**Payment Form 4 –** File and Pay by Jan. 15, 2019. **If you do not owe a payment, do not mail this form.**

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.

**WHERE TO FILE:** Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the FEIN and “2018 Form 541-ES” on the check or money order. Detach 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.



DETACH HERE

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

DETACH HERE



File and Pay by Jan. 15, 2019

TAXABLE YEAR

**2018**

**Estimated Tax for Fiduciaries**

CALIFORNIA FORM

**541-ES**