



**Payment 1:** File and Pay by April 15, 2024.

**If amount of payment is zero, 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.

**Pay online:** Go Green! Enjoy the ease and secure options for online payments. You can make an immediate payment or schedule a payment up to a year in advance.



- **Bank Account – Web Pay** (free)
- **Credit Card** (service fee)

Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information. Do not mail this form if you pay online.

**Where to pay:** Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2024 Form 540-ES" 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.

DETACH HERE

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

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

File and Pay by April 15, 2024.

TAXABLE YEAR

CALIFORNIA FORM

**2024 Estimated Tax for Individuals**

**540-ES**



**Payment 2:** File and Pay by June 17, 2024.

**If amount of payment is zero, do not mail this form.**

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File and Pay by June 17, 2024.

TAXABLE YEAR

CALIFORNIA FORM

**2024 Estimated Tax for Individuals**

**540-ES**



**Payment 3:** File and Pay by Sept 16, 2024.

**If amount of payment is zero, do not mail this form.**

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File and Pay by Sept. 16, 2024.

TAXABLE YEAR

CALIFORNIA FORM

**2024 Estimated Tax for Individuals**

**540-ES**



**Payment 4:** File and Pay by Jan 15, 2025.

**If amount of payment is zero, do not mail this form.**

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- **Credit Card** (service fee)

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**Where to pay:** Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number (ITIN) and “2024 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

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

File and Pay by Jan. 15, 2025.

TAXABLE YEAR

CALIFORNIA FORM

**2024 Estimated Tax for Individuals**

**540-ES**