

Voucher at bottom of page

Do not mail a paper copy of the partnership tax return with the payment voucher.
If the amount of payment is zero, do not mail this voucher.

When to pay:

Fiscal Year – File and Pay by the 15th day of the 3rd month following the close of the taxable year.

Calendar Year – File and Pay by March 16, 2026.

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

- **Web Pay for businesses**

LPs, LLPs and REMICS can make an immediate payment or schedule payments for up to a year in advance.

- **Credit Card** (service fee)

Go to 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 FEIN or California SOS file number and "2025 FTB 3587" on the check or money order. Detach voucher below. Enclose, but **do not** staple, payment with voucher and mail to:

**FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0531**

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 VOUCHER — — — — — DETACH HERE — —

TAXABLE YEAR

2025

**Payment Voucher for LP, LLP,
and REMIC e-filed Returns**

CALIFORNIA FORM

3587 (e-file)