

## Voucher at bottom of page

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

**When to pay:** The tax liability must be paid by the original due date of the return.  
For LLCs classified as partnerships, the original due date of the return is the 15th day of the 3rd month following the close of the taxable year.

### **SMLLCs**

- For SMLLCs owned by pass-through entities (S corporations, partnerships, and LLCs classified as partnerships), the original due date of the return is the 15th day of the 3rd month following the close of the taxable year.
- For all other SMLLCs, the original due date of the return is the 15th day of the 4th month following the close of the taxable year of the owner.

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.** LLCs can make an immediate payment or schedule payments for up to a year in advance
- **Credit Card** (service fee)



For all other SMLLCs, the original due date of the return is the 15th day of the 4th month following the close of the taxable year of the owner.

Go to [ftb.ca.gov/pay](https://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 California SOS file number or FEIN and "2025 FTB 3588" 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  
LLC e-filed Returns**

CALIFORNIA FORM

**3588 (e-file)**