

Voucher at bottom of page

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 4th month following the close of the taxable year.

Calendar Year – File and Pay by April 15, 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.

Where to pay: Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the estate’s or trust’s federal employer identification number (FEIN) and “2025 FTB 3843 (e-file)” on the check or money order. Detach the voucher below. Enclose, but **do not** staple, payment with the voucher 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 VOUCHER — — — DETACH HERE — — —

TAXABLE YEAR

2025

**Payment Voucher for
Fiduciary e-filed Returns**

CALIFORNIA FORM

3843 (e-file)