

Form at bottom of page.

Installment 1 – File and Pay by the 15th day of the 4th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day.

If no payment is due, do not mail this form.

WHERE TO FILE:

Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the corporation number, FEIN, and CA SOS file number, if applicable, and "2019 Form 100-ES" on the check or money order. Detach form below. Enclose, but **do not** staple, the payment with this form 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.

ONLINE SERVICES:

Corporations can make payments online using Web Pay for Businesses. Corporations can make an immediate payment or schedule payments up to a year in advance. Go to ftb.ca.gov/pay for more information.

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

Caution: The corporation may be required to pay electronically. See instructions.

TAXABLE YEAR

Installment 1
CALIFORNIA FORM

2019

Corporation Estimated Tax

100-ES

Form at bottom of page.

Installment 2 – File and Pay by the 15th day of the 6th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day.

If no payment is due, do not mail this form.

WHERE TO FILE:

Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the corporation number, FEIN, and CA SOS file number, if applicable, and "2019 Form 100-ES" on the check or money order. Detach form below. Enclose, but **do not** staple, the payment with this form and mail to:

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TAXABLE YEAR

Installment 2

CALIFORNIA FORM

2019

Corporation Estimated Tax

100-ES

Form at bottom of page.

Installment 3 – File and Pay by the 15th day of the 9th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day.

If no payment is due, do not mail this form.

WHERE TO FILE:

Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the corporation number, FEIN, and CA SOS file number, if applicable, and "2019 Form 100-ES" on the check or money order. Detach form below. Enclose, but **do not** staple, the payment with this form and mail to:

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TAXABLE YEAR

Installment 3

CALIFORNIA FORM

2019

Corporation Estimated Tax

100-ES

Form at bottom of page.

Installment 4 – File and Pay by the 15th day of the 12th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day.

If no payment is due, do not mail this form.

WHERE TO FILE:

Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the corporation number, FEIN, and CA SOS file number, if applicable, and "2019 Form 100-ES" on the check or money order. Detach form below. Enclose, but **do not** staple, the payment with this form and mail to:

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PO BOX 942857
SACRAMENTO CA 94257-0531**

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Caution: The corporation may be required to pay electronically. See instructions.

TAXABLE YEAR

Installment 4
CALIFORNIA FORM

2019

Corporation Estimated Tax

100-ES