# 2019 Instructions for Form 540-ES Estimated Tax For Individuals

# **General Information**

**Installment Payments** – Installments due shall be 30% of the required annual payment for the 1st required installment, 40% of the required annual payment for the 2nd required installment, no installment is due for the 3rd required installment, and 30% of the required annual payment for the 4th required installment.

**Mandatory Electronic Payments** – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000. Once you meet the threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a 1% noncompliance penalty. For more information go to **ftb.ca.gov/e-pay**. Electronic payments can be made using Web Pay on the Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) using tax preparation software, or your credit card.

# A Purpose

Use Form 540-ES, Estimated Tax for Individuals, and the 2019 CA Estimated Tax Worksheet, to determine if you owe estimated tax for 2019, and to figure the required amounts. Estimated tax is the tax you expect to owe in 2019 after subtracting the credits you plan to take and tax you expect to have withheld.

If you need to make a payment for your 2018 tax liability or make a separate payment for any balance due on your 2018 tax return, use form FTB 3519, Payment for Automatic Extension for Individuals.

Certain taxpayers are limited in their use of the prior year's tax as a basis for figuring their estimated tax. See Section C for more information. Check for estimated payments we've received at **ftb.ca.gov** and login or register for MyFTB.

Increasing your withholding could eliminate the need to make a large payment with your tax return. To increase your withholding, complete Employment Development Department (EDD) Form DE 4, Employee's Withholding Allowance Certificate, and give it to your employer's appropriate payroll staff. You can get this form from your employer, or by calling EDD at **888.745.3886**. You can download he Form DE 4 from EDD's website at **edd.ca.gov** or go to **ftb.ca.gov** and search for **de 4**.

Form DE 4 specifically adjusts your California state withholding and is not the same as the federal Form W-4, Employee's Withholding Allowance Certificate.

# B Who Must Make Estimated Tax Payments

Generally, you must make estimated tax payments if you expect to owe at least \$500 (\$250 if married/RDP filing separately) in tax for 2019 (after subtracting withholding and credits) and you expect your withholding and credits to be less than the **smaller** of:

- 1. 90% of the tax shown on your 20<del>19</del> tax return; or
- 2. 100% of the tax shown on your 2018 tax return including Alternative Minimum Tax (AMT).

#### Note:

- You do not have to make estimated tax payments if you are a nonresident or new resident of California in 2019 and did not have a California tax liability in 2018, see Section C for more information.
- If you are a military servicemember not domiciled in California, do not include your military pay in your computation of estimated tax payments. If you are the nonmilitary spouse of a servicemember you may or may not need to include your pay in your computation of estimated tax payments. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

If you and your spouse/RDP paid joint estimated tax payments, but are now filing separate income tax returns, either of you may claim all of the amount paid, or you may each claim part of the joint estimated payments. If you want the estimated tax payments to be divided, notify the FTB before you file the income tax returns so that the payments can be applied to the proper account. The FTB will accept in writing, any divorce agreement (or court ordered settlement) or a statement showing the allocation of the payments along with a notarized signature of both taxpayers. The statements should be sent to:

JOINT ESTIMATE CREDIT ALLOCATION MS F283 TAXPAYER SERVICES CENTER FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

## C Limit on the Use of Prior Year's Tax

Individuals who are required to make estimated tax payments, and whose 2018 California adjusted gross income is more than \$150,000 (or \$75,000 if married/RDP filing separately), must figure estimated tax based on the lesser of 90% of their tax for 2019 or 110% of their tax for 2018 including AMT. This rule does not apply to farmers or fishermen.

Taxpayers with 2019 California adjusted gross income equal to or greater than \$1,000,000 (or \$500,000 if married/RDP filing separately), must figure estimated tax based on their tax for 2019.

### When to Make Your Estimated Tax Payments

Pay your estimated payments by the dates shown below:

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1st navment		×	April 15 2019
	t		
4 li payment			January 15, 20 <del>20</del>

**Filing an Early Tax Return in Place of the 4th Installment.** If you file your 20<del>19</del> tax return by January 31, 20<del>20</del>, and pay the entire balance due, you to not have to make your last estimated tax payment. In addition, you will not owe a penalty for the fourth installment.

**Annualization Option.** If you do not receive your taxable income evenly during the year, it may be to your advantage to annualize your income. This method allows you to match your estimated tax payments to the actual period when you earned the income. You may use the annualization schedule included with the 2018 form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries.

**Farmers and Fishermen.** If you are a farmer or fisherman, and at least two-thirds of your 2018 and 2019 gross income is from farming or fishing, you may do either of the following:

- Pay all of your estimated tax by January 15, 2020.
- File your tax return for 2019 on or before March 2, 2020, and pay the total tax due. In this case, you need not make estimated tax payments for 2019. Use the 2018 form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen, to determine if you paid the required estimated tax. If the estimated tax is underpaid, attach the completed form FTB 5805F to the back of your tax return.

**Fiscal Year.** If you file your tax return on a fiscal year basis, your due dates will be the 15th day of the 4th, 6th, and 9th months of your fiscal year and the 1st month of the following fiscal year. If the due date falls on a weekend, or legal holiday, use the next business day.

**Mental Health Services Tax.** If your taxable income or nonresident CA source taxable income is more than \$1,000,000, complete the worksheet below.

A. Taxable income from Form 540, line 19,					
or Long Form 540NR, line 35					
B. Less:	\$(1,000,0	<u>000)</u>			
C. Subtotal					
D. Tax rate – 1%	Х	.01			
E. Mental Health Services Tax – Multiply line C by line D.					
Enter this amount here and on line 17 of the 20 <del>19</del> CA					
Estimated Tax Worksheet, on the next page					

# E How to Use Form 540-ES Payment Form

Use the CA Estimated Tax Worksheet and your 2018 California income tax return as a guide for figuring your 2019 estimated tax. Be sure that the amount shown on line 21 of the CA Estimated Tax Worksheet has been reduced by any overpaid tax on your 2018 tax return which you chose to apply toward your 2019 estimated tax payment.

#### Note:

- If you filed Form 540 2EZ for 2019, do not use the Form 540 2EZ instructions to figure amounts on this worksheet. Instead, get the 2019, California 540 Personal Income Tax Booklet.
- Complete Form 540-ES using black or blue ink:
  - 1. Complete the Record of Estimated Tax Payments on the next page for your files.
  - 2. Paying your tax:

Web Pay – Make a payment online or schedule a future payment (up to one year in advance), go to **ftb.ca.gov/pay** for more information. **Do not mail** Forms 540-ES to us.

**Electronic Funds Withdrawal (EFW)** – Individuals can make an extension or estimated tax payment using tax preparation software. Check with your software provider to determine if they support EFW for extension or estimated tax payments.

**Credit card** – Use your Discover, MasterCard, Visa, or American Express Card to pay your tax. Call 800.272.9829 or go to **officialpayments.com**, use code 1555. Official Payments Corp., charges a fee for this service. **Do not mail** Forms 540-ES if you pay by credit card.

**Check or money order** – There is a separate payment form for each due date. Be sure you use the form with the correct due date shown in the top margin of the form.

Fiscal year filers: Enter the month of your fiscal year end (located directly below the form's title).

Print your name, address, and social security number (SSN) or individual taxpayer identification number (ITIN) in the space provided on Form 540-ES. If you have a foreign address, enter the information in the following order: City, Country, Province/Region, and Postal Code. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Complete the amount of payment line of the form by entering the amount of the payment that you are sending. Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." Write your SSN or ITIN and "2019 Form 540-ES" on it and mail to the address in Section F.

Make all checks and money orders payable in U.S. dollars and drawn against a U.S. financial institution.

### F Where to Mail Estimated Tax Payments

FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0008

## **G** Failure to Make Estimated Tax Payments

If you do not make the required estimate payments, if you pay an installment after the date it is due, or if you underpay any installment, a penalty may be assessed on the portion of estimated tax that was underpaid from the due date of the installment to the date of payment or the due date of your tax return, whichever is earlier. Get the 2018 form FTB 5805 for more information.

Page 2 Form 540-ES Instructions 2018

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12 Subtract line 11 from line 10. 12   13 Other credits (such as other state tax credit). See the 2018 instructions for form 540, or Leng Form 540, R 13   14 Subtract line 13 from line 12. 14   15 Interest on deferred tax from installment obligations under VC Sections 453 or 453A 15   16 Alternative Minimum Tax. See Schedule P (540 or 540 km 16   17 Mental Health Services Tax Worksheet, line E (on lane 2 of these instructions) 17   18 2049 Estimated Tax. Add line 14 through line 17. Enter the result, but not less than zero 18   19 a Mutiply line 18 by 90% (.90). Farmers and fisher men multiply line 18 by 66 2/3% (.6667). 19a   19 a Mutiply line 18 by 90% (.90). Farmers and fisher men multiply line 18 by 66 2/3% (.6667). 19a   19 a Mutiply line 18 by 90% (.90). Farmers and fisher men multiply line 18 by 66 2/3% (.6667). 19a   19 a Mutiply line 18 by 90% (.90). Farmers and fisher men multiply line 18 by 66 2/3% (.6667). 19a   19 a Mutiply line 18 by 90% (.90). Farmers and fisher men multiply line 18 by 66 2/3% (.6667). 19a   19 a Mutiply 10 ext 10 by line 19. 19e 19c   19 c Enter the amount from you 2018 Form 540 IR. If: or Lene Form 540 IR. If: or Lene Form 540 Line 12. 19c   19 d Is the amount on line 19. Koth IIII and on line 20 (I'I) you California AGI is equal to or greater than \$1,000,000/\$500.00 for married filing separately. 19c   19 Caution: Generally, you do not prepay at least the amount on line 19d (or 19f if no amount on line 19d), you may ow		Nonresidents and part-year residents: For the child and dependent care expenses credit, use the amount from your 2018						
13 Other credits (such as other state tax credit). See the 2018 instructions for Form 540, or Long Form 540, R. 13   14 Subtract line 13 from line 12. 14   15 Interest on deferred tax from installment obligations under IRC Sections 453 or 453A 15   16 Alternative Minimum Tax. See Schedule P (540 or 540) R. 16   17 Mental Health Services Tax Worksheet, line E (on page 2 of uses instructions) 17   18 2049 Estimated Tax. Add line 14 through line 17. Enter the result, but not less than zero 18   19 a Multiply line 18 by 90% (.90). Farmers and fishe men multiply line 18 by 66 2/3% (.6667) 19a   b Enter the sum of line 48, line 61, and line 72 from your 2018 Form 540 NR. 19b   c Enter the sum of line 63, line 71, and line 72 from your 2018 Form 540 NR, line 32 19c   d Is the amount from you 2016 Form 540 Qine 17; or Long Form 540 NR, line 32 19c   e Enter the amount from you 2016 Form 540 Qine 17; or Long Form 540 NR, line 32 19d   e Enter the amount from you 2016 Form 540 Qine 17; or Long Form 540 NR, line 32 19d   e Inter the lesse, of line 19a or line 19a or line 19b. Skip line 19e and 19f and go to line 20. 19d   e Multiply 110°, (1 10) by line 191 19 19e   f Enter the lesse, of line 19a or line 19a and go to line 20. (If your California AGI is equal to or greater than \$1,000,000/S500 000 for married filing separately, use line 19a.) 19e   catifornia income tax withheld and estim-ted to be withheld during 2049 (include withholding on pensions, annuities, etc.) 20   21 Balance. Subtract line 20 from		Long Form 540NR, line 50. For the other credits listed on line 11, multiply the total 2018 credit amount by the ratio on line 6b.						
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16 Alternative Minimum Tax. See Schedule P (540 or 540 VF) 16   17 Mental Health Services Tax Worksheet, line E (on page 2 or these instructions) 17   18 2014 Estimated Tax. Add line 14 through line 17. Enter the result, but not less than zero 18   19 a Multiply line 18 by 90% (.90). Farmers and fisher men multiply line 18 by 66 2/3% (.6667) 19a   19 a Multiply line 18 by 90% (.90). Farmers and fisher men multiply line 18 by 66 2/3% (.6667) 19a   19 b Enter the sum of line 48, line 61, and line 72 from your 2018 Form 540 VR. 19b   c Enter the amount from you 2018 Form 540, line 17; or Leng Form 540 VR. 19b   c Enter the amount on line 19 more than \$150,000 (\$75,000 in married/RDP films geparately)? Yes. Go to line 19e.   Yes. Go to line 19e. No. Enter the lesser of line 19a or line 19b. Skip line 19e and 19f and go to line 20. 19d   e Multiply 110% (-110) by line 19b 19e   f Enter the lesser of line 19a or line 19e and go to line 20 (1f your California AGI is equal to or greater than \$1,000,000/\$500,000 for married filing separately, use line 19a. 19f   Caution: Generally, I you do not prepay at least the amount on line 19d (or 19f if no amount on line 19d), you may owe a penalty for not paying enough estimated to be withheld during 2049 (include withholding on pensions, annuities, etc.) 20   21 Balance. Subtract line 20 from line 19d (or line 19f in o amount on line 19d). If less than \$500 (or less than \$250, if married/RDP filing separately), you do not have to make a payment at this time. 21   22 Balance. Subtract line 20 from line 19d (or line 19								
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19 a Multiply line 18 by 90% (.90). Farmers and fisher men multiply line 18 by 66 2/3% (.6667)19a   b Enter the sum of line 48, line 61, and line 62 from your 2018 form 540   or the sum of line 63, line 71, and line 72 from your Leng Form 540/IR								
b Enter the sum of line 48, line 61, and line 62 from your 2018 Form 540         or the sum of line 63, line 71, and line 72 from your Long Form 540 NR.         c Enter the amount from your 2018 Form 540 Line 17; or Long Form 540 NR, line 32.         d Is the amount on line 19 more than \$150,000 (\$75,000 in married/RDP filing separately)?         Yes. Go to line 19e.       No. Enter the lesser of line 19a or line 19b. Skip line 19e and 19f and go to line 20.         e Multiply 110% (1 10) by line 191       19g         f Enter the lesser of line 19a or line 19a or line 19a.       19e         f Enter the lesser of line 19a or line 19a or line 19a.       19e         f Enter the lesser of line 19a or line 19a or line 19a.       19e         f Enter the lesser of line 19a or line 19a or line 19a.       19e         g Enter the lesser of line 19a or line 19a or line 19a.       19e         f Enter the lesser of line 19a or line 19a or line 19a.       19e         g Enter the lesser of line 19a or line 19a or line 19a.       19e         c Eatification: Generally, iyou do not prepay at least the amount on line 19d (or 19f if no amount on line 19d), you may owe a penalty for not paying enough estimated ta. To avoid a penalty, make sure your estimated tax on line 18 is as accurate as possible. If you prefer, you may pay 100% of your 2049 estimated tax (line 18).         20       California income tax withheld and estimated to be withheld during 2049 (include withholding on pensions, annuities, etc.)       20 <t< th=""><th></th><th></th><th></th></t<>								
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c Enter the amount from your 2018, form 540 line 17; or Leng Form 540 NR, line 32       19c         d Is the amount on line 19c more than \$150,000 (\$75,000 it married/RDP filing separately)?       Yes. Go to line 19e.       No. Enter the lesser of line 19a or line 19b. Skip line 19e and 19f and go to line 20.       19d         e Multiply 110% (110) by line 19b.       19e       19e       19e         f Enter the lesser of line 19e and go to line 20 (If your California AGI is equal to or greater than \$1,000,000/\$500.006 for married filing separately, use line 19a.)       19f         Caution: Generally, if you do not prepay at least the amount on line 19d (or 19f if no amount on line 19d), you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimated tax on line 18 is as accurate as possible. If you prefer, you may pay 100% of our 21 49 estimated tax (line 18).       20         California income tax withheld and estimated to the withheld during 2049 (include withholding on pensions, annuities, etc.)       20         21       Balance. Subtract line 20 from line 19d (or 1ne 19f if no amount on line 19d). If less than \$500 (or less than \$250, if married/RDP filing separately), you do not have to make a payment at this time.       21         22       Installment amount. Multiply the amount on line 21 by 30%. Enter the results on the 1st and 4th installments of your Forms 540-ES. Multiply the amount on line 21 by 40%. Enter the result on the 2nd installment of your Forms 540-ES. There is not a required 3rd installment payment. If you will earn your income at an uneven rate during the year, see Annualization Option in the instructions under paragraph D. <th></th> <th></th> <th></th>								
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