

Form at bottom of page. ■

Payment Form 1 – File and Pay by April 15, 2019. **If amount of payment is zero, do not mail this form.**

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 FILE: Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number (ITIN) and “2019 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form 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.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

--- DETACH HERE ---

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

--- DETACH HERE ---

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by April 15, 2019.

TAXABLE YEAR

CALIFORNIA FORM

2019

Estimated Tax for Individuals

540-ES

Form at bottom of page.

Payment Form 2 – File and Pay by June 17, 2019. **If amount of payment is zero, do not mail this form.**

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 FILE: Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number (ITIN) and “2019 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

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File and Pay by June 17, 2019

TAXABLE YEAR

CALIFORNIA FORM

2019 Estimated Tax for Individuals

540-ES

Form at bottom of page.

Payment Form 3 – File and Pay by Sept. 16, 2019. **If amount of payment is zero, do not mail this form.**

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 FILE: Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number (ITIN) and “2019 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

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SACRAMENTO CA 94267- 0008**

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DETACH HERE

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DETACH HERE

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File and Pay by Sept. 16, 2019

TAXABLE YEAR

CALIFORNIA FORM

2019

Estimated Tax for Individuals

540-ES

Form at bottom of page.

Payment Form 4 – File and Pay by Jan. 15, 2020. **If amount of payment is zero, do not mail this form.**

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 FILE: Using black or blue ink, make check or money order payable to the “Franchise Tax Board.” Write the taxpayer’s social security number (SSN) or individual taxpayer identification number (ITIN) and “2019 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form 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.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

DETACH HERE

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

DETACH HERE

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by Jan. 15, 2020.

TAXABLE YEAR

CALIFORNIA FORM

2019

Estimated Tax for Individuals

540-ES