

Voucher at bottom of page. ■

DO NOT MAIL A PAPER COPY OF THE LLC TAX RETURN WITH THE PAYMENT VOUCHER.
If the amount of payment is zero, do not mail this voucher.

WHERE TO FILE: 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 "2017 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.

WHEN TO FILE:

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.

~~Due to the federal Emancipation Day holiday on April 16, 2018, tax returns filed and payments mailed or submitted on April 17, 2018, will be considered timely.~~

ONLINE SERVICES: Make payments online using Web Pay for Businesses. LLCs can make an immediate payment or schedule payments up to a year in advance. For more information, go to ftb.ca.gov/pay.

✂ DETACH HERE _____ IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER _____ DETACH HERE ✂

TAXABLE YEAR

CALIFORNIA FORM

2017

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

3588 (e-file)