

# TAX YEAR 2024

## RETURN MAILING ADDRESSES

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- **TYPE OF RETURN:** Forms 540, 540 2EZ, 540NR, 541

**Refund or No Payment Included**

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240- 0001

**Balance Due with Payment Included**

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0001

- **TYPE OF RETURN:** Forms 565 and 568

**Refund**

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0500

**Balance Due with Payment Included**

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0501

- **TYPE OF RETURN:** Forms 565 and 568 e-filed

**Zero Balance or EFT Paid**

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257- 0500

- **TYPE OF RETURN:**    **Forms 100, 100S, 100W, and 100X**

**Refund**

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0500

**Balance Due with Payment Included**

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0501

**Zero Balance or EFT Paid**

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0500

- **TYPE OF RETURN:**    **Forms 109 and 199**

**Refund or No Payment Included**

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257- 0500

**Balance Due with Payment Included**

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257- 0501

- **TYPE OF FORMS:**    **Forms 592, 592A, 592-F, 592-PTE, 592-Q, 592-V, 593, 593-V**

**Refund or No Payment Included - Not applicable**

**Balance Due with Payment Included**

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0651

- **TYPE OF FORMS:**      **Estimated Tax Payments**  
                                 **Forms 540-ES: Estimated Tax for Individuals**  
                                 **541-ES: Estimated Tax for Fiduciaries**

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

- **TYPE OF FORM:**      **Estimated Tax Payments for Corporations**  
                                 **Form 100-ES - Corporation Estimated Tax**

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531

- **TYPE OF FORM:**      **Voucher for Automatic Extensions**  
                                 **Forms FTB 3519 (Individuals) - Automatic Extension for Individuals**  
                                 **FTB 3563 (Fiduciaries) - Automatic Extension for Fiduciaries**

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267- 0008

- **TYPE OF FORM:**      **Automatic Extension for Corps and Exempt Orgs**  
                                 **Form FTB 3539 (Corporations and Exempt Organizations)**

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531

- **TYPE OF FORM:**      **Voucher for Automatic Extension**  
                                 **Forms FTB 3536 Estimated Fee for LLCs**  
                                 **FTB 3537 Automatic Extension for LLCs**  
                                 **FTB 3538 Automatic Extension for LPs, LLPs, and REMICs**

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257- 0531

- **TYPE OF FORM:**      **Annual Payment of Limited Liability Company Tax**  
                                 **Form FTB 3522- Limited Liability Company Tax Voucher**

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257- 0531

- **TYPE OF FORM:**       **Voucher for Individual e-filed Returns and Amended e-filed Returns  
Forms FTB 3582  
FTB 3582X**

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

- **TYPE OF FORM:**       **Voucher for Corporation e-filed Return  
Form FTB 3586**

FRANCHISE TAX BOARD  
P O BOX 942857  
SACRAMENTO CA 94257-0531

- **TYPE OF FORM:**       **Voucher for Partnership e-filed Returns  
Form FTB 3587**

FRANCHISE TAX BOARD  
P O BOX 942857  
SACRAMENTO CA 94257-0531

- **TYPE OF FORM:**       **Voucher for LLC e-filed Returns  
Form FTB 3588**

FRANCHISE TAX BOARD  
P O BOX 942857  
SACRAMENTO CA 94257-0531

- **TYPE OF FORM:**       **Tax Deposit Voucher  
Form FTB 3576 – Tax Deposit Voucher for Individuals**

FRANCHISE TAX BOARD  
P O BOX 942867  
SACRAMENTO CA 94267-0008

- **TYPE OF FORM:**       **Tax Deposit Voucher  
Form FTB 3577 – Tax Deposit Voucher for Corporations**

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P O BOX 942857  
SACRAMENTO CA 94257-0531

- **TYPE OF FORM:**       **Tax Deposit Voucher**  
                                  **Form FTB 3578 – Tax Deposit Voucher for LLCs**

FRANCHISE TAX BOARD  
P O BOX 942857  
SACRAMENTO CA 94257-0531

- **TYPE OF FORM:**       **Tax Deposit Voucher**  
                                  **Form FTB 3579 – Tax Deposit Voucher for LPs, LLPs, & REMICs**

FRANCHISE TAX BOARD  
P O BOX 942857  
SACRAMENTO CA 94257-0531

- **TYPE OF FORM:**       **Tax Deposit Voucher - Individuals**  
                                  **Form FTB 3581 – Tax Deposit Refund Request, Individuals**

FRANCHISE TAX BOARD  
P O BOX 942840  
SACRAMENTO CA 94240-0040

- **TYPE OF FORM:**       **Tax Deposit Voucher – Business Entities**  
                                  **Form FTB 3581 – Tax Deposit Refund Request, Corporations, LPs, LLPs,**  
                                  **LLCs, REMICs**

FRANCHISE TAX BOARD  
P O BOX 942857  
SACRAMENTO CA 94257-0500

- **TYPE OF FORM:**       **Voucher for 541 Returns e-filed**  
                                  **Form FTB 3843 – Payment Voucher for Fiduciary e-filed Returns**

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

- **TYPE OF FORM:**       **Voucher for PTE Elective Tax Payment**  
                                  **Form FTB 3893 – Pass-Through Entity Elective Tax Payment Voucher**

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