

# Voucher at bottom of page

**Do not mail a paper copy of your tax return with the payment voucher.  
If amount of payment is zero, do not mail this voucher.**

## **When to pay: Calendar Year – File and pay by April 15, 2025**

When a due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

**Pay online:** Go Green! Enjoy the ease and secure options for online payments.

You can make an immediate payment or schedule a payment up to a year in advance.

- **Bank Account – Web Pay** (free)
- **Credit Card** (service fee)

Go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay) for more information.

**Do not mail this voucher if you pay online.**



**Where to pay:** Using black or blue ink, make your 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 2024 FTB 3582 on the check or money order. Detach the voucher below. Enclose, but **do not** staple, payment with the voucher 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.

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

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

TAXABLE YEAR

## **Payment Voucher for Individual e-filed Returns**

CALIFORNIA FORM

**2024**

**3582 (e-file)**

# 2024 Instructions for Form FTB 3582

## Payment Voucher for Individual e-filed Returns

### General Information

Use form FTB 3582, Payment Voucher for Individual e-filed Returns, only if both of the following apply:

- You filed your tax return electronically.
- You have a balance due and pay with a check or money order.

If you **do not** have a balance due, **do not** complete or mail the voucher below.

If you owe tax, choose one of the following payment options:

- **Web Pay** – Pay the amount you owe using our secure online payment service. Go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay). If you pay online, **do not** complete or mail the voucher below.
- **Credit Card** – Use your major credit card. Call 800.272.9829 or go to [officialpayments.com](https://officialpayments.com), use code 1555. ACI Payments, Inc. (formerly Official Payments) charges a convenience fee for using this service. If you pay by credit card, **do not** complete or mail the voucher below.
- **Check or Money Order** – You can pay the balance due with a check or money order using the voucher below.

### 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 this 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 that do not send the payment electronically will be subject to a 1% noncompliance penalty. Electronic payments can be made using Web Pay on Franchise Tax Board's (FTB's) website, electronic funds withdrawal as part of the e-file return, or your credit card. For more information or to obtain the waiver form, go to [ftb.ca.gov/e-pay](https://ftb.ca.gov/e-pay).

### Private Mail Box (PMB)

Include the PMB in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

### Foreign Address

If you have a foreign address, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

### Instructions

Is your form FTB 3582 preprinted with your information?

**Yes.** Go to number 1.      **No.** Go to number 2.

1. Verify that your name(s), address, social security number(s) (SSNs) or individual taxpayer identification number(s) (ITINs), and amount of payment are correct before you write your check or money order.

If you need to make a change, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink or pencil. Then go to number 3.

2. If no balance is due, **do not** complete or mail the voucher below. If a balance is due, complete the voucher at the bottom of this page. Print your name(s), address, SSNs or ITINs, and amount of payment in the designated space. Using black or blue ink, print all names and words in **CAPITAL LETTERS**. Scanning machines may not be able to read other colors of ink or pencil.

The information on form FTB 3582 should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of your 2024 Form 540, California Resident Income Tax Return; Form 540 2EZ, California Resident Income Tax Return; or Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.

3. Using black or blue ink, make your check or money order payable to "Franchise Tax Board." **Do not send cash.** Write your SSN or ITIN and "2024 FTB 3582" on the check or money order. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

4. Detach the payment voucher from the bottom of this page, only if an amount is due. Enclose, but **do not** staple, your payment with the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

**Do not mail a paper copy of your tax return to the FTB. Keep it for your records. Mailing a paper copy of your e-filed tax return may cause a delay in processing.**

*(continued on next page)*

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## When to Make Your Payment

If you have a balance due on your 2024 tax return, mail form FTB 3582 to the FTB with your payment for the full amount by April 15, 2025. (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.)

If you cannot pay the full amount you owe by April 15, 2025, pay as much as you can when you mail in form FTB 3582 to minimize additional charges. To request monthly payments, file form FTB 3567, Installment Agreement Request. To get form FTB 3567, go to [ftb.ca.gov](https://ftb.ca.gov) and search for **installment agreement** or call 800.338.0505 and follow the recorded instructions. Enter code **949** when instructed.

## Penalties and Interest

If you fail to pay your total tax liability by April 15, 2025, you will incur a late payment penalty plus interest. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax shown on the return is paid by the original due date of the return. However, the imposition of interest is mandatory. If, after April 15, 2025, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax online with Web Pay or with another form FTB 3582. If you do not file your tax return by October 15, 2025, you will incur a late filing penalty plus interest from the original due date of the tax return.

## Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](https://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.