

**Form at bottom of page.** ■

**Installment 1** – File and Pay by the 15th day of the 4th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day. ~~Due to the federal Emancipation Day holiday on April 16, 2018, payments mailed or submitted on April 17, 2018, will be considered timely.~~

**If no payment is due, do not mail this form.**

**WHERE TO FILE:** Using black or blue ink, make the check or money order payable to the “Franchise Tax Board.” Write the corporation number, FEIN, and CA SOS file number, if applicable, and “2018 Form 100-ES” on the check or money order. Detach form below. Enclose, but **do not** staple, the payment with this form 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.

**ONLINE SERVICES:** Corporations can make payments online using Web Pay for Businesses. Corporations can make an immediate payment or schedule payments up to a year in advance. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information.

✂ — DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — DETACH HERE — ✂

**Caution:** The corporation may be required to pay electronically. See instructions.

Installment 1  
CALIFORNIA FORM

TAXABLE YEAR

**2018 Corporation Estimated Tax**

**100-ES**

**Form at bottom of page.** ■

**Installment 2** – File and Pay by the 15th day of the 6th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day.

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**WHERE TO FILE:** Using black or blue ink, make the check or money order payable to the “Franchise Tax Board.” Write the corporation number, FEIN, and CA SOS file number, if applicable, and “2018 Form 100-ES” on the check or money order. Detach form below. Enclose, but **do not** staple, the payment with this form and mail to:

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Installment 2  
CALIFORNIA FORM

TAXABLE YEAR

**2018 Corporation Estimated Tax**

**100-ES**

**Form at bottom of page.** ■

**Installment 3** – File and Pay by the 15th day of the 9th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day.

**If no payment is due, do not mail this form.**

**WHERE TO FILE:** Using black or blue ink, make the check or money order payable to the “Franchise Tax Board.” Write the corporation number, FEIN, and CA SOS file number, if applicable, and “2018 Form 100-ES” on the check or money order. Detach form below. Enclose, but **do not** staple, the payment with this form and mail to:

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Installment 3  
CALIFORNIA FORM

TAXABLE YEAR

**2018 Corporation Estimated Tax**

**100-ES**

**Form at bottom of page.** ■

**Installment 4** – File and Pay by the 15th day of the 12th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day.

**If no payment is due, do not mail this form.**

**WHERE TO FILE:** Using black or blue ink, make the check or money order payable to the “Franchise Tax Board.” Write the corporation number, FEIN, and CA SOS file number, if applicable, and “2018 Form 100-ES” on the check or money order. Detach form below. Enclose, but **do not** staple, the payment with this form and mail to:

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Installment 4

TAXABLE YEAR

CALIFORNIA FORM

**2018 Corporation Estimated Tax**

**100-ES**