

Voucher at bottom of page. ■

DO NOT MAIL A PAPER COPY OF THE CORPORATE OR EXEMPT ORGANIZATION 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 corporation number, FEIN, CA SOS file number and "2018 FTB 3586" 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: **Corporations – File and Pay by the 15th day of the 4th month following the close of the taxable year.**
S corporations – File and Pay by the 15th day of the 3rd month following the close of the taxable year.
Exempt organizations – File and Pay by the 15th day of the 5th month following the close of the taxable year.

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.

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 for more information.

— — 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 Corporations and Exempt Organizations e-filed Returns

CALIFORNIA FORM

3586 (e-file)

2018

2018 Instructions for Form FTB 3586

Payment Voucher for Corporations and Exempt Organizations e-filed Returns

General Information

Use form FTB 3586, Payment Voucher for Corporations and Exempt Organizations e-filed Returns, to pay the tax due only if the corporation or exempt organization meets all of the following:

- Files its tax return electronically
- Has a balance due
- Remits payment with a check or money order
- Is not required to remit payment electronically

If a limited liability company (LLC) elects to be taxed as a corporation for federal tax purposes, the LLC must file form FTB 3586 and enter the California corporation number, Federal employer identification number (FEIN), and California Secretary of State (CA SOS) file number, if applicable, in the space provided. The Franchise Tax Board (FTB) will (1) assign an identification number to an LLC that files as a corporation, and (2) notify the LLC with the identification number upon receipt of the first estimated tax payment, first tax payment, or the first tax return. The LLC will be subject to the applicable provisions of the Corporation Tax Law and should be considered a corporation for purpose of all instructions unless otherwise indicated.

Extend the Time for Payment of Taxes for Corporations Expecting a Net Operating Loss (NOL) Carryback – A corporation or an exempt organization that expects an NOL in the 2019 taxable year, can file form FTB 3593, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, to extend the time for payment of taxes for the immediately preceding 2018 taxable year. This includes extending the time for payment of a tax deficiency. The payment of tax that can be postponed cannot exceed the expected overpayment from the carryback of the NOL. For more information, get form FTB 3593.

Private Mail Box (PMB) – Include the PMB in the address field. Write “PMB” first, then the box number. Example: 111 Main Street PMB 123.

Electronic Payment

Electronic Funds Transfer (EFT)

Corporations or exempt organizations remitting an estimated tax payment or extension payment in excess of \$20,000 or having a total tax liability in excess of \$80,000 must remit all payments through EFT. Once a corporation or exempt organization meets the threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically to avoid a 10% non-compliance penalty. The first payment that would trigger

the mandatory EFT requirement does not have to be made electronically. Corporations or exempt organizations required to remit payments electronically may use electronic funds withdrawal (EFW), Web Pay, or a credit card and be considered in compliance with that requirement. The FTB notifies corporations or exempt organizations that are subject to this requirement. Those that do not meet these requirements may participate on a voluntary basis. For more information, go to ftb.ca.gov and search for **eft** or call 916.845.4025.

Electronic Funds Withdrawal (EFW)

Corporations can make an estimated tax and extension payment using tax preparation software. Check with the software provider to determine if they support EFW for estimated tax or extension payments. Exempt organizations can use EFW to make a return payment when e-filing Form 199.

Web Pay

Corporations or exempt organizations can make payments online using Web Pay for Businesses. Corporations or exempt organizations can make an immediate payment or schedule payments up to a year in advance. Go to ftb.ca.gov/pay for more information.

Credit Card

Corporations or exempt organizations can use Discover, MasterCard, Visa or American Express Card to pay business taxes. Go to officialpayments.com. Official payments Corp. charges a convenience fee for using this service.

If the corporation or exempt organization remits its payment electronically, **do not** mail the payment voucher.

Specific Instructions

Is form FTB 3586 preprinted with the corporation's or exempt organization's information?

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

1. Verify the corporation's or exempt organization's name and address, California corporation number, FEIN, CA SOS file number, telephone number, and amount of payment information is correct before mailing the voucher and the check or money order.

If a change is needed to the information, use black or blue ink to draw a line through the incorrect information. Scanning machines may not be able to read other colors. Clearly print the new information. Then, go to number 2b.

- 2a. If there is a balance due, complete the voucher included in these instructions with black or blue ink. Scanning machines may not be able to read other ink colors. Print the corporation's or exempt organization's name and address (in **CAPITAL LETTERS**), California corporation number, FEIN, CA SOS file number, telephone number, and amount of payment in the space provided.
- 2b. **Form FTB 3593.** If the corporation or exempt organization expects to have an NOL in the 2019 taxable year and will carryback the NOL to the 2018 taxable year, it can reduce the amount to be remitted to the extent of the overpayment resulting from the carryback, provided all other prior year tax liabilities have been fully paid. Reduce the tax due amount on the 2018 Form 100, 100W, or 100S by the amount of tax for which the time for payment is extended from form FTB 3593, line 6c. Enter the result on the Amount of payment line of form FTB 3586.
3. The information on form FTB 3586 should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of the corporation's or exempt organization's 2018 tax return.
Using black or blue ink, make the check or money order payable to the “Franchise Tax Board.” Write the California corporation number, FEIN, CA SOS file number and “2018 FTB 3586” on the check or money order. A penalty may be imposed if the payment is returned by the bank for insufficient funds.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

4. Enclose, but **do not** staple the check or money order with voucher and mail to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0531

When to Make Payment

If there is a balance due on the corporation's or exempt organization's 2018 tax return, mail form FTB 3586 with the payment to the address listed under Specific Instructions, number 4.

Payment of Tax Due Dates:

Form 100 or 100W

Calendar Year April 15, 2019

Fiscal Year 15th day of the 4th month following the close of the taxable year.

Form 100S

Calendar Year March 15, 2019

Fiscal Year 15th day of the 3rd month following the close of the taxable year.

Form 100 for farmers' cooperative

Calendar Year September 15, 2019

Fiscal Year 15th day of the 9th month following the close of the taxable year.

Form 199

Calendar Year May 15, 2019

Fiscal Year 15th day of the 5th month following the close of the taxable year.

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.

Note: Form 100, 100W, or 100S filers that meet the requirements for filing form FTB 3593 may extend the time for payment of taxes and are not subject to late payment penalties. However, the imposition of interest is mandatory.

Penalties and Interest

If the corporation or exempt organization fails to pay its total tax liability by the original due date, the corporation or exempt organization will incur a late payment penalty plus interest. The FTB may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax shown on the return, but not less than minimum franchise tax if applicable, is paid by the original due date of the return. However, the imposition of interest is mandatory.

If the corporation or exempt organization does not file its California tax return by the extended due date, or the corporation's powers, rights, and privileges have been suspended or forfeited by the FTB or the CA SOS as of the original due date, the automatic extension will not apply and a delinquency penalty plus interest will be assessed from the original due date of the California tax return.

If the corporation or exempt organization is required to remit all of its payments electronically and pays by another method, a 10% non-compliance penalty will be assessed.