

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 "2018 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.

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

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

CALIFORNIA FORM

2018

3588 (e-file)

2018 Instructions for Form FTB 3588

Payment Voucher for LLC e-filed Returns

General Information

Use form FTB 3588, Payment Voucher for LLC e-filed Returns, to pay the total amount due on Form 568, Limited Liability Company Return of Income, except for any unpaid limited liability company (LLC) annual tax which must be paid using form FTB 3522, LLC Tax Voucher. Only use form FTB 3588 if the LLC meets all of the following:

- Files its tax return electronically.
- Has a balance due.
- Remits payment with a check or money order.

The LLC fee must be estimated and paid by the 15th day of the 6th month following the **beginning** of the taxable year. LLCs should use form FTB 3536, Estimated Fee for LLCs, to remit the estimated fee. A penalty in the amount of 10% of the underpayment of the estimated fee will apply if the estimated LLC fee is underpaid. Get form FTB 3536 for more information.

Web Pay

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. If paying by Web Pay, **do not** file form FTB 3588.

Credit Card

To pay by credit card, go to officialpayments.com. Official Payments Corp. charges a convenience fee for using this service. If paying by credit card, **do not** file form FTB 3588.

Private Mail Box (PMB)

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

Instructions

Is form FTB 3588 preprinted with the LLC's information?

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

1. Verify that the following information is correct before mailing the voucher and the check or money order:
 - LLC's name
 - Doing business as (DBA)
 - Address
 - California Secretary of State (SOS) file number
 - Federal employer identification number (FEIN)
 - Amount of payment
 - Contact telephone number

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

2. If there is a balance due, complete the voucher at the bottom of this page with black or blue ink. Scanning machines may not be able to read other ink colors. Print the LLC's name, DBA, address (in **CAPITAL LETTERS**), California SOS file number, FEIN, contact telephone number, and amount of payment in the space provided.

The information on form FTB 3588 should match the information that was electronically transmitted to the Franchise Tax Board (FTB) and the information printed on the paper copy of the 2018 Form 568.

3. Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the LLC's California SOS file number or FEIN and "2018 FTB 3588" 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. Attach the preprinted voucher or detach the payment voucher below, only if an amount is owed. Enclose, but **do not** staple, the payment with the voucher and mail to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0531

When to Make Payment

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.

Single Member LLCs (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.

For more information, see California Revenue and Taxation Code Section 18633.5.

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.

Penalties and Interest

If the LLC fails to pay its total tax liability by the original due date, the entity will incur a late payment penalty plus interest. To avoid late payment penalties and interest, the tax liability must be paid by the original due date of the return. The FTB may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax is paid by the original due date of the return. However, the imposition of interest is mandatory.