

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.

WHERE TO FILE: 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 "2018 FTB 3582X" 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.

WHEN TO FILE: Calendar Year – File and pay by April 15, 2019.

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: Use Web Pay and enjoy the ease of our free online payment service. Go to ftb.ca.gov/pay for more information.
Do not mail this voucher if you use Web Pay.

___ 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

2018

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

CALIFORNIA FORM

3582X (e-file)

2018 Instructions for Form FTB 3582X

Payment Voucher for Individual e-filed Amended Returns

General Information

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

- You filed your amended tax return electronically.
- You have a balance due on your amended tax return 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. 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, use code 1555. Official Payments Corp. 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 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.

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 3582X 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. Complete the voucher at the bottom of this page if a balance is due. 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 3582X should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of your 2018 amended Form 540, Form 540 2EZ, or the Long or Short Form 540NR.

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 "2018 FTB 3582X" 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 amended tax return to the FTB. Keep it for your records. Mailing a paper copy of your e-filed amended tax return may cause a delay in processing.

When to Make Your Payment

If you have a balance due on your 2018 e-filed amended tax return, mail form FTB 3582X to the FTB with your payment.

If you cannot pay the full amount you owe, pay as much as you can when you mail in form FTB 3582X 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 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, 2019, 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, 2019, 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.