

Form at bottom of page.



Payment Form 1 – File and Pay by April 18, 2022. **If amount of payment is zero, do not mail this form.**

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.

WHERE TO FILE: Using black or blue ink, make 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 “2022 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form 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.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to ftb.ca.gov/pay for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

Advance Draft of 12/06/22

____ DETACH HERE _____ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM _____ DETACH HERE _____
CAUTION: You may be required to pay electronically. See instructions. File and Pay by April 18, 2022
TAXABLE YEAR _____ CALIFORNIA FORM _____

2022 Estimated Tax for Individuals

540-ES

Form at bottom of page.



Payment Form 2 – File and Pay by June 15, 2022. **If amount of payment is zero, do not mail this form.**
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.

WHERE TO FILE: Using black or blue ink, make 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 “2022 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:
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Do not mail this form if you use Web Pay.

Advantage Draft of 1206122

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

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

File and Pay by June 15, 2022
CALIFORNIA FORM

2022 Estimated Tax for Individuals 540-ES

Form at bottom of page.



Payment Form 3 – File and Pay by Sept. 15, 2022. **If amount of payment is zero, do not mail this form.**
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.

WHERE TO FILE: Using black or blue ink, make 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 “2022 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:
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SACRAMENTO CA 94267-0008**
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ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov/pay** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

Advantage Draft of 1206122

— — — DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — DETACH HERE — — —
CAUTION: You may be required to pay electronically. See instructions. File and Pay by Sept. 15, 2022
TAXABLE YEAR CALIFORNIA FORM

2022 Estimated Tax for Individuals

540-ES

Form at bottom of page.



Payment Form 4 – File and Pay by Jan. 17, 2023. **If amount of payment is zero, do not mail this form.**

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.

WHERE TO FILE: Using black or blue ink, make 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 “2022 Form 540-ES” on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form 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.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to ftb.ca.gov/pay for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

Advance Draft of 1201226

____ DETACH HERE _____ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM _____ DETACH HERE _____
CAUTION: You may be required to pay electronically. See instructions. File and Pay by Jan. 17, 2023.
TAXABLE YEAR _____ CALIFORNIA FORM _____

2022 Estimated Tax for Individuals

540-ES