

Form at bottom of page. ■

IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS FORM.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's federal employer identification number (FEIN) and "2022 FTB 3843 (e-file)" 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.

WHEN TO FILE: **Fiscal Year – File and Pay by the 15th day of the 4th month following the close of the taxable year.**

Calendar Year – File and Pay by April 18, 2023.

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.

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

TAXABLE YEAR

2022

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

CALIFORNIA FORM

3843 (e-file)

2022 Instructions for Form FTB 3843

Payment Voucher for Fiduciary e-filed Returns

General Information

Use form FTB 3843, Payment Voucher for Fiduciary e-filed Returns, to pay the tax only if the fiduciary meets all of the following:

- Files the estate's or trust's tax return electronically.
- Has a balance due.
- Remits payment with a check or money order.

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 3843 preprinted with the estate's or trust's and fiduciary'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:

- Estate's or trust's name
- Fiduciary's name and title
- Address
- Federal employer identification number (FEIN)
- Amount of payment
- 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 estate's or trust's name and the fiduciary's name and title, address, FEIN, telephone number, and amount of payment in the space provided. Print all names and words in **CAPITAL LETTERS**.

The information on form FTB 3843 should match the information that was electronically transmitted to the Franchise Tax Board (FTB) and the information printed on the paper copy of the 2022 Form 541, California Fiduciary Income Tax Return.

3. Using black or blue ink, make the check or money order payable to the “Franchise Tax Board.” Write the estate's or trust's FEIN and “2022 FTB 3843” 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. Use the preprinted voucher or detach the payment voucher from 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 942867
SACRAMENTO CA 94267-0008

When to Make Payment

If you have a balance due on your 2022 tax return, mail form FTB 3843 to the FTB with your payment for the full amount by April 18, 2023 (calendar year) or 15th day of the 4th month (fiscal year) following the close of the taxable year.

Due to the federal Emancipation Day holiday observed on April 17, 2023, tax returns filed and payments mailed or submitted on April 18, 2023, will be considered timely.

Penalties and Interest

If the fiduciary fails to pay its total tax liability by the original due date of the tax return, the entity will incur a late payment penalty plus interest.

To avoid late payment penalties and interest, the fiduciary must pay its tax liability by the 15th day of the 4th month, following the close of the taxable year. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax shown on the tax return is paid by the original due date of the tax return. However, the imposition of interest is mandatory.

If after the 15th day of the 4th month, following the close of the taxable year, the estate or trust finds that the 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. Pay the estimated additional tax with another form FTB 3843. If the estate's or trust's fiduciary tax return is not filed by the 15th day of the 10th month, following the close of the tax year, the entity will incur a late filing penalty plus interest from the original due date of the tax return.