

Instructions for Form FTB 3588

Payment Voucher for LLC Electronically Filed (e-filed) Returns

General Information

Limited liability companies (LLCs) can make payments electronically at the Franchise Tax Board's (FTB's) website using Web Pay. After a one-time online registration, LLCs can make an immediate payment or schedule payments up to a year in advance. For more information, go to ftb.ca.gov and search for **web pay**.

Use form FTB 3588, Payment Voucher for LLC e-filed Returns, to pay the fee only 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.

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

For taxable years beginning on or after January 1, 2009, 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.

Specific 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 FTB and the information printed on the paper copy of the 2011 Form 568, Limited Liability Company Return of Income.

3. Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the LLC's SOS file number or FEIN and "2011 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

If there is a balance due on the 2011 Form 568, mail form FTB 3588 with the payment to the address listed under Specific Instructions, number 4.

The tax liability must be paid by the 15th day of the 4th month following the close of the taxable year. Due to the Emancipation Day holiday on April 16, 2012, tax returns filed and payments mailed or submitted on April 17, 2012, will be considered timely.

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 15th day of the 4th month, following the close of the taxable year. If the entity paid at least 90% of the tax shown on the return by the original due date of the return, but not less than the annual tax, the FTB will waive the penalty based on reasonable cause. However, the imposition of interest is mandatory.

Do not mail a paper copy of the LLC return to the FTB. Keep it for the LLC's records.

✂ DETACH HERE ___ IF NO PAYMENT IS DUE OR PAID ELECTRONICALLY, DO NOT MAIL THIS VOUCHER ___ DETACH HERE ✂

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 17, 2012.

TAXABLE YEAR

CALIFORNIA FORM

2011

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

3588 (e-file)

For calendar year 2011 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Limited liability company name

Secretary of State (SOS) file number

DBA

FEIN

Address (suite, room, PO Box, or PMB no.)

City

State

ZIP Code

Contact telephone no.

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**Do not mail copy of return
with this payment voucher.**

Amount of payment

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