

2014 Instructions for Form FTB 3588

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

General Information

Limited liability companies (LLCs) can make payments online using Web Pay for Businesses. 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.

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 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.

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 2014 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 “2014 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 15th day of the 4th month following the close of the taxable year.

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. 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.

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 15, 2015.

TAXABLE YEAR

CALIFORNIA FORM

2014

Payment Voucher for LLC e-filed Returns

3588 (e-file)

For calendar year 2014 or fiscal year beginning (mm/dd/yyyy) _____, and ending (mm/dd/yyyy) _____.

Limited liability company name		California Secretary of State (SOS) file number	
DBA		FEIN	
Address (suite, room, PO Box, or PMB no.)			

City		State	ZIP Code
------	--	-------	----------

Contact telephone no. () -	Do not mail copy of return with this payment voucher.	Amount of payment
		.00