

# Instructions for Form FTB 3586

## Payment Voucher for Corporation Electronically Filed (e-filed) Returns

### General Information

Use form FTB 3586, Payment Voucher for Corporation e-filed Returns, to pay the tax due only if the corporation meets all of the following:

- Files its tax return electronically
- Has a balance due
- Remits payment with a check or money order
- Is not required to remit payment through EFT

**Round Cents To Dollars** – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

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

### Electronic Funds Transfer (EFT)

Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or that have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. Once a corporation meets the threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically to avoid the 10% non-compliance EFT penalty. The Franchise Tax Board (FTB) notifies corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

If the corporation pays through EFT, **Do not mail the payment voucher.** For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **eft**, call 916.845.4025, or get FTB Pub. 3817, Electronic Funds Transfer Program Information Guide.

### Specific Instructions

Is form FTB 3586 preprinted with the corporation'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:

- Corporation's name and address
- California corporation number
- Federal employer identification number (FEIN)
- Amount of payment
- Contact telephone number

If a change is needed to the information, use blue or black 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 blue or black ink. Scanning machines may not be able to read other ink colors. Print the corporation's name, address (in **CAPITAL LETTERS**), California corporation number, federal employer identification number (FEIN), contact telephone number, and amount of payment in the space provided.
3. Using blue or black ink, make the check or money order payable to the "Franchise Tax Board." Write the corporation number or FEIN and "2009 FTB 3586" 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 corporation's 2009 tax return, mail form FTB 3586 with the payment to the address listed under Specific Instructions, item 4.

#### Payment of Tax Due Dates:

##### Form 100, 100W, or 100S

|               |  |
|---------------|--|
| Calendar Year | March 15, 2010   |
| Fiscal Year   | 15th day of the 3rd month following the close of the taxable year. |

##### Form 100 for farmers' cooperative

|               |  |
|---------------|--|
| Calendar Year | September 15, 2010   |
| Fiscal Year   | 15th day of the 9th 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 corporation fails to pay its total tax liability by the original due date, the corporation will incur a late payment penalty plus interest. If the corporation paid at least 90% of the tax shown on the return by the original due date of the return, but not less than the minimum franchise tax, if applicable, the FTB may waive the penalty based on reasonable cause. However, the imposition of interest is mandatory.

As of the original due date, the automatic extension will not apply and the corporation will incur a delinquency penalty plus interest from the original due date of the California tax return if either of the following is true:

- The corporation does not file its California tax return by the extended due date.
- The corporation's powers, rights, and privileges have been suspended or forfeited by the FTB or the California Secretary of State.

If the corporation is required to remit all of its payments through EFT and pays by another method, the corporation will incur a 10% noncompliance penalty.

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

✂ DETACH HERE \_\_\_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER \_\_\_\_\_ DETACH HERE ✂

**Fiscal year: see instructions.**  
**Calendar year: File and Pay by March 15, 2010.**

TAXABLE YEAR

**2009**

## Payment Voucher for Corporation e-filed Returns

CALIFORNIA FORM

**3586 (e-file)**

For calendar year 2009 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

|                               |      |  |
|-------------------------------|------|--|
| California corporation number | FEIN |  |
|-------------------------------|------|--|

Corporation name \_\_\_\_\_

Address (suite, room, or PMB no.) \_\_\_\_\_

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

|                                    |  |                                |
|------------------------------------|--|--------------------------------|
| Contact telephone no.<br>( ) _____ | <b>Do not mail copy of the tax return with this payment voucher.</b> | Amount of payment<br>_____ .00 |
|------------------------------------|--|--------------------------------|