

540-ES Form 1 at bottom of page

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.

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

TAXABLE YEAR

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

CALIFORNIA FORM

2026 Estimated Tax for Individuals File and Pay by April 15, 2026 540-ES

Fiscal year filers, enter year ending month: Year 2027

Your first name	Initial	Last name	Your SSN or ITIN	
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN	
Address (number and street, PO box or PMB no.)			Apt no./ste. no.	Payment Form 1
City (If you have a foreign address, see instructions)		State	ZIP code	

Do not combine this payment with payment of your tax due for 2025. Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." Write your social security number or individual taxpayer identification number and "2026 Form 540-ES" on it. Mail this form and your check or money order to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0008.

If no payment is due, do not mail this form.

See Section A of the instructions for an alternative to using this form.

Amount of payment

___ .00

TAXABLE YEAR

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

CALIFORNIA FORM

2026 Estimated Tax for Individuals File and Pay by June 15, 2026 **540-ES**

Fiscal year filers, enter year ending month: Year 2027

Your first name	Initial	Last name	Your SSN or ITIN	
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN	
Address (number and street, PO box or PMB no.)			Apt no./ste. no.	Payment Form 2
City (If you have a foreign address, see instructions)			State	

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Amount of payment

.00

For Privacy Notice, get FTB 1131 EN-SP.

1201263

Form 540-ES 2025

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TAXABLE YEAR

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CALIFORNIA FORM

2026 Estimated Tax for Individuals File and Pay by Sept. 15, 2026 **540-ES**

Fiscal year filers, enter year ending month: Year 2027

Your first name	Initial	Last name	Your SSN or ITIN	
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN	
Address (number and street, PO box or PMB no.)			Apt no./ste. no.	Payment Form 3
City (If you have a foreign address, see instructions)			State	

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Amount of payment

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Form 540-ES 2025

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TAXABLE YEAR

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CALIFORNIA FORM

2026 Estimated Tax for Individuals File and Pay by Jan. 15, 2027 **540-ES**

Fiscal year filers, enter year ending month: Year 2027

Your first name	Initial	Last name	Your SSN or ITIN	
If joint payment, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN	
Address (number and street, PO box or PMB no.)			Apt no./ste. no.	Payment Form 4
City (If you have a foreign address, see instructions)			State	

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Amount of payment

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