

# 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 [fb.ca.gov/pay](http://fb.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**

**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.**

Amount of payment

If no payment is due, do not mail this form.  
See Section A of the instructions for an alternative to using this form.

.00

# 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.
City (If you have a foreign address, see instructions)		State	ZIP code

**Payment  
Form  
2**

**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

For Privacy Notice, get FTB 1131 EN-SP.

1201263

Form 540-ES 2025

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

# 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.
City (If you have a foreign address, see instructions)		State	ZIP code

**Payment  
Form  
3**

**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.**

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**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

For Privacy Notice, get FTB 1131 EN-SP.

1201263

Form 540-ES 2025

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

# 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.
City (If you have a foreign address, see instructions)		State	ZIP code

**Payment  
Form  
4**

**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.**

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**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

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Form 540-ES 2025