

**Form at bottom of page.**

**Payment Form 4 -** File and Pay by Jan 15, 2025.

**If amount of payment is zero, do not mail this form.**

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.

**Pay online:** Go Green! Enjoy the ease and secure options for online payments.

- **Bank Account - Web Pay** (free)
- **Credit Card** (service fee)

Go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay) for more information. Do not mail this form if you pay online.

**Where to pay:** Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2024 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

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

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

File and Pay by Jan. 15, 2025

TAXABLE YEAR

CALIFORNIA FORM

**2024 Estimated Tax for Individuals**

**540-ES**