

Instructions for Form FTB 3582

Payment Voucher for Individual e-filed Returns

What's New

Mandatory Electronic Payments – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000 for any taxable year that begins on or after January 1, 2009. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals that do not send the payment electronically will be subject to a one percent noncompliance penalty. Electronic payments can be made using Web Pay on Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file return, or your credit card. For more information or to obtain the waiver form, go to ftb.ca.gov and search for **mandatory e-pay**.

General Information

Use form FTB 3582, Payment Voucher for Individual e-filed Returns, only if both of the following apply:

- You filed your tax return electronically.
- You have a balance due.

If you **do not** have a balance due, **do not** complete or mail the voucher below.

If you owe tax, you can pay the balance due with a check or money order using the voucher below. Or, you can schedule your payment for automatic withdrawal from your bank account with Web Pay, the FTB's free online payment feature, or pay by credit card. See the payment instructions in the tax booklet, or go to ftb.ca.gov and search for **payment options**. If paying online, **do not** use the voucher below.

If you need additional copies of form FTB 3582, you can download, view, and print California tax forms and publications at ftb.ca.gov.

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.

Foreign Address – Enter the information in the following order: City, Country, Province/Region, and Postal Code. Follow the country's practice for entering the postal code. **Do not** abbreviate the country's name.

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.

Instructions

Is your form FTB 3582 preprinted with your information?

Yes. Go to number 1. **No.** Go to number 2.

- Verify that your name(s), address, social security number(s) (SSNs) or individual taxpayer identification number(s) (ITINs), and amount of payment are correct before you write your check or money order.

If you need to make a change, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information.

Scanning machines may not be able to read other colors of ink or pencil. Then go to number 3.

- Complete the voucher at the bottom of this page if a balance is due. If no balance is due, **do not** complete or mail the voucher below. Print your name(s), address, social security number(s) (SSNs) or individual taxpayer identification number(s) (ITINs), and amount of payment in the designated space. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink or pencil.

The information on form FTB 3582 should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of your 2009 Form 540, Form 540 2EZ, or the Long or Short Form 540NR.

- Using blue or black ink, make your check or money order payable to "Franchise Tax Board." **Do not send cash.** Write your SSN or ITIN and "2009 FTB 3582" on the check or money order. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.
- Detach the payment voucher from the bottom of this page, only if an amount is due. Enclose, but **do not** staple, your payment with the voucher and mail to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

Do not mail a paper copy of your tax return to the FTB. Keep it for your records. Mailing a paper copy of your e-filed tax return may cause a delay in processing.



When to Make Your Payment

If you have a balance due on your 2009 return, mail form FTB 3582 to the FTB with your payment for the full amount by April 15, 2010.

If you cannot pay the full amount you owe by April 15, 2010, pay as much as you can when you mail in form FTB 3582 to minimize additional charges. To request monthly payments file form FTB 3567, Installment Agreement Request. To get this form, go to ftb.ca.gov and search for **installment agreement** or call 800.338.0505 and select "Personal Income Tax," then select "Forms and Publications." Enter code 949 when instructed.

Penalties and Interest

If you fail to pay your total tax liability by April 15, 2010, you will incur a late payment penalty plus interest. If you pay at least 90% of the tax shown on your tax return by the original due date of the return, we will waive the penalty based on reasonable cause. However, the imposition of interest is mandatory. If, after April 15, 2010, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax online with Web Pay or with another form FTB 3582. If you do not file your tax return by October 15, 2010, you will incur a late filing penalty plus interest from the original due date of the return.

Save the stamp – pay online with Web Pay!
 DETACH HERE _____ IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER _____ DETACH HERE 

Calendar year – File and Pay by April 15, 2010

TAXABLE YEAR

CALIFORNIA FORM

2009 Payment Voucher for Individual e-filed Returns 3582 (e-file)

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name	Initial	Spouse's/RDP's last name if different from yours	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

IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER. IF AN AMOUNT IS DUE,

Do not mail a paper copy of your tax return with this payment voucher. Mailing a paper copy of your e-filed tax return may cause a delay in processing.

Amount of payment

MAIL TO: FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

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