

## JWJ ACCOUNTING

Instructions to pay CA personal income or business franchise tax

Link to pay on CA: <https://www.ftb.ca.gov/pay/>

CA allows you to pay both personal ("income tax") and business (franchise tax - \$800 annual) through the same CA FTB portal. If paying personal you need to use your SS#. If paying the business tax you'll use your LLC's or S-corp's EIN. In contrast, at Federal level its only personal/individual via SS# (Federal "income tax"--no business S-corp or LLC tax paid at entity level since your entity is a "pass-through")

### INSTRUCTIONS FOR PAYING PERSONAL CA STATE TAX

1. Select bank account or credit card
2. Select "Personal"
3. Enter SS # and last name
4. Enter first name, street address, city, state
5. Select entity payment type "Tax Return Payment" if Josh e-filed return more than 24 hours ago. Otherwise "Extension Payment" if paying towards prior year (ie. 2021) AND Josh has not e-filed yet.
6. Select tax year and payment amount and date and mark "joint" if filing jointly

### INSTRUCTIONS FOR PAYING \$800 CA BUSINESS FRANCHISE TAX (DUE 3/15/22 for 2022 tax year)

1. Select bank account or credit card
2. Select "Business" > Use Web Pay Business
3. Select entity type, entity number (if you need # see below)
4. Select "Form 100, 100S, 100W or 100X" (if Corp/S-Corp) or "Tax Payment Form 3522" (if LLC)
5. If Josh is filing your return on extension and it hasn't been filed yet, and you are making the payment, select "Extension Payment (Form 3539)" for C-corp (100-ES) or S-corp (100S) or if for an LLC, Extension Payment for Form 3522. If Josh has filed the business return before the deadline, choose "Original Return Payment" payment option. If you have to make additional estimated tax payments (if sales warrant paying more than \$800 minimum), choose "Estimated Tax Payment".
6. Select 1/1/2022 Beg Date and 12/31/2022 for End Date
7. Add estimated payment of \$800
8. Select payment date prior to 3/15/2022 if able to pay on-time prior to due date (LLC and S-Corp). C-Corp or single member LLCs due by 4/15. But better to just pay sooner than required.