

# Flow-through Entities

## California Estimated Tax Payments

### S Corporations, Partnerships or Single Member LLCs

Make your California Estimated Tax Payments to prepay your taxes.

### S Corporations, Partnerships & Single Member LLCs

Your business entity has an annual minimum requirement payment. Your estimated tax payments should be made by April 15th of the current tax year. For example, your 2025 estimated tax payments are due by April 15th 2025.

The required payments are:

- **Single Member LLCs:** 1.5% **Gross Revenue** or \$800, whichever is higher.
- **S Corporations:** 1.5% of **Net Revenue** or \$800, whichever is higher.

**Failure to make this payment will lead to penalties and interest.**

## S Corporations

### Pay by Bank Account

Go to the [State of California Web Pay Website](#)

- **Entity Type:** Corp
- **Entity ID:** XXXXXXXX (7 digits)
- **Form 100S**
- **Estimated Tax Payment :** 100ES \$800
- **Period start:** 1/1/25 - 12/31/25 (Period example for 2025 tax year)

### Pay by Debit or Credit Card

Go to the [State of California Pay by credit card Website](#) and select under Business - Pay now with ACI Payments.

- **Business State - 100ES:** Pay by credit card | FTB.ca.gov
- **Choose:** Business
- **Payment Type:** Corporation Taxes
- **Estimated Tax Payment Amount:** \$800
- **Continue as Guest or Create an Account**
- **Corporate Form Types:** Form 100... - Payments (First Option)
- **Entity ID:** XXXXXXXX (7 digits)
- **Period start:** 1/1/25 - 12/31/25 (Period example for 2025 tax year)

## Partnerships and Single Member LLCs

### Pay by Bank Account

Go to the [State of California Web Pay Website](#)

- **Entity Type:** LLC
- **Entity ID:** XXXXXXXXXXXXX (12 digits - SOS Number)
- **Form 568**
- **Estimated Tax Payment :** \$800
- **Period start:** 1/1/25 - 12/31/25 (Period example for 2025 tax year)

### Pay by Debit or Credit Card

Go to the [State of California Pay by credit card Website](#) and select under Business - Pay now with ACI Payments.

- **Business State - 100ES:** Pay by credit card | FTB.ca.gov
- **Choose:** Business
- **Payment Type:** LLC Taxes or Partnership Taxes (as applicable)
- **Estimated Tax Payment Amount:** \$800
- **Continue as Guest or Create an Account**
- **Corporate Form Types:** Form 568... - Payments
- **Entity ID:** XXXXXXXXXXXXX (12 digits - SOS Number)
- **Period start:** 1/1/25 - 12/31/25 (Period example for 2025 tax year)

Did you make a payment with the FTB but you don't remember the exact paid amount? Go to [FTB - Account Registration Website](#) and register. If you already have an account, go to [FTB - Login Website](#) and login with your credentials.

Do you have questions of how to pay taxes in other states? Contact us.

## Do you still have questions? Contact us!

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