

# Instructions for Form FTB 3576

## Pending Audit Tax Deposit Voucher for Individuals

### What's New

**Round Cents to Dollars** – Beginning with the 2007 tax forms, round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

**Registered Domestic Partner (RDP)** – For purposes of California income tax, references to a spouse, a husband, or a wife also refer to a Registered Domestic Partner (RDP) unless otherwise specified. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

### Important Information

AB 115 (Stats. 2005, Ch. 691), Section 45, amended California Revenue and Taxation Code (R&TC) Section 19041.5 to repeal the "deposit in the nature of a cash bond" provisions and replace them with conformity to the "cash deposit" provisions of the Internal Revenue Code (IRC) Section 6603.

**Only use form FTB 3576, Pending Audit Tax Deposit Voucher for Individuals, to make a tax deposit payment for previously filed returns if you anticipate owing an additional California tax due to a federal audit, a state audit, or other reasons.**

Do not use this form if you are paying your estimated tax or extension amount. Instead use Form 540-ES, Estimated Tax for Individuals, or form FTB 3519, Payment for Automatic Extension for Individuals.

### General Information

We receive tax deposits from individuals who previously filed and expect to pay a future tax liability for a specific taxable year. Normally, individuals make tax deposits to stop the accrual of underpayment interest. **We will consider your payment as a tax deposit only if you have already filed a return for that taxable year.** For more information, go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **FTB Notice 2005-6**.

#### A Purpose

Use form FTB 3576, Pending Audit Tax Deposit Voucher for Individuals, to make a **tax deposit** payment to satisfy a future tax liability for previously filed returns. See General Information C "When to File" for more information. Use this voucher with a check or money order payment only.

If there is a final balance due on your account, we will first apply the payment to satisfy any final balance due for the same taxable year. Any remaining amount will be held as a tax deposit.

#### B How to Complete Form FTB 3576

**Complete a separate form FTB 3576 for each taxable year.**

Enter all the information requested on the tax deposit voucher.

Enter the four-digit taxable year in the box at the top of the voucher and complete the first line as applicable.

In the box marked "Payment due to," fill in the circle to identify whether the payment is being made in anticipation of additional tax due to a federal audit, a state audit, or other reasons.

To ensure timely and proper application of the payment to your account, enter the social security numbers (SSN) or Individual Taxpayer Identification Numbers (ITIN) and the amount of the payment in the spaces provided.

Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street PMB 123.

#### C When to File

Only use form FTB 3576 to make a tax deposit payment for previously filed returns if you anticipate owing an additional California tax due to a federal audit, a state audit, or other reasons.

If you already received a Notice of Proposed Assessment (NPA) or Notice of Action (NOA) and will:

- Protest or appeal the notice within the period explained in the notice.
- Make a tax deposit payment to stop the running of interest.

**Then** do both of the following:

- Send the tax deposit voucher with the payment to the address listed under General Information D, Where to File.
- Mail your protest or appeal request to the PO Box listed on the NPA or NOA.

If you are filing an amended return to report a federal adjustment, do not use this voucher. Attach the payment to the amended return.

#### D Where to File

**Submit a separate form FTB 3576 and payment for each taxable year.**

Make the check or money order payable to the "Franchise Tax Board." Write your SSN or ITIN and 2007 FTB 3576 on the check or money order. A penalty may be imposed if your check is returned by your bank for insufficient funds. Enclose, but do **not** staple, the payment and the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0031

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

✂ DETACH HERE — — — DO NOT USE THIS FORM TO PAY ESTIMATED TAX OR EXTENSION AMOUNT — — — DETACH HERE ✂

TAXABLE YEAR

## Pending Audit Tax Deposit Voucher for Individuals

CALIFORNIA FORM

# 3576 (PIT)

Fiscal year filers, enter year ending month \_\_\_\_\_ year \_\_\_\_\_

**Payment due to:**  Federal audit  CA audit  Other

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 (including number and street, PO Box, or PMB no.) \_\_\_\_\_ Apt. no./Ste. no. \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

**DO NOT USE THIS FORM TO PAY ESTIMATED TAX OR EXTENSION AMOUNT.**

Amount of payment \_\_\_\_\_

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