

# Instructions for Form FTB 3576

## Pending Audit Tax Deposit Voucher for Individuals

### Important Information

In 2005, California Revenue and Taxation Code Section 19041.5 was amended to replace the "deposit in the nature of a cash bond" provisions to conform with Internal Revenue Code (IRC) Section 6603 "cash deposit" provisions.

**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 for automatic extension. Instead, use Form 540-ES, Estimated Tax for Individuals, or form FTB 3519, Payment for Automatic Extension for Individuals.

### General Information

**Registered Domestic Partners (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.

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 [ftb.ca.gov](http://ftb.ca.gov) and search for **FTB Notice 2005-6**.

### A Purpose

Use form FTB 3576 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, the Franchise Tax Board (FTB) 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 using blue or black ink.

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

**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.

**Round Cents to Dollars** – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or \$25.49 down to \$25. If you do not round, the FTB will disregard the cents.

**Private Mail Box (PMB)** – Include the Private Mail Box (PMB) in the address field. Write "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 accumulation 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 taxable year this voucher is being submitted for followed by FTB 3576 on the check or money order or save a stamp and pay online. A penalty may be imposed if your payment 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 FOR AUTOMATIC EXTENSION \_\_\_ 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 FOR AUTOMATIC EXTENSION.**

Amount of payment

00