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# Tax Deposit Refund and Transfer Request

# 3581

|   |       |                                      |
|---|-------|--------------------------------------|
| For calendar year _____ or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____. |       |                                      |
| Name(s) as shown on tax return  |       | Your SSN or ITIN                     |
|   |       | Spouse's/RDP's SSN or ITIN           |
| Address (including number and street, suite, room, PO Box, or PMB no.)  |       | FEIN                                 |
| City  | State | Zip Code                             |
|   |       | CA Corporation no.                   |
|   |       | Secretary of State (SOS) file number |

**Explanation of Requested Action.** Indicate type of tax, tax deposit payment, and date of the payment. Also, make sure to mark the requested action. To transfer all or part of a tax deposit payment to another taxable year, enter the amount and the taxable year it should be applied to.

Make sure to complete all applicable fields:

- Type of Tax: \_\_\_\_\_ Personal Income Tax \_\_\_\_\_ Corporate Tax \_\_\_\_\_ LLC Fee \_\_\_\_\_ LP, LLP, REMIC annual tax
- Tax deposit payment \$ \_\_\_\_\_
- Date of payment: \_\_\_\_\_
- What is the requested action? \_\_\_\_\_ Refund \_\_\_\_\_ Transfer to another taxable year \_\_\_\_\_ Convert deficiency administrative action to action on a refund claim.
- Amount to be refunded \$ \_\_\_\_\_
- Amount \$ \_\_\_\_\_ to be transferred to \_\_\_\_\_ taxable year.

|                         |  |      |
|-------------------------|--|------|
| <b>Please Sign Here</b> | Signature of individual, owner, officer, or authorized representative and title                | Date |
|                         | If joint return, spouse's/RDP's signature (it is unlawful to forge a spouse's/RDP's signature) | Date |

## General Information

### A Purpose

Use form FTB 3581, Tax Deposit Refund and Transfer Request, to request the refund, or the transfer of all or part of a **tax deposit** payment.

In general, you can request the refund or the transfer of a tax deposit at any time before the Franchise Tax Board (FTB) applies the deposit amount to satisfy a final tax liability.

### B Convert Pending Deficiency Action to a Claim for Refund

If you use this form to transfer a tax deposit amount to another taxable year, or if you have a tax deposit amount on account, and you wish to convert any pending deficiency protest or appeal to a claim for refund before there is a final tax liability for that taxable year, you must provide a statement in writing asking FTB to convert the administrative **deficiency** dispute to an administrative **claim** dispute. To satisfy the written statement requirement, you must file a separate form FTB 3581 for that taxable year and check the option that states: "Convert deficiency administrative action to action on a refund claim".

When FTB receives the form FTB 3581, we will finalize the deficiency, and apply the tax deposit amount toward your deficiency amount, including interest and any amnesty penalty (if applicable). If the tax deposit amount is not enough to pay the final deficiency amount, including penalties, fees, and interest, the claim becomes an informal claim. You will receive a bill for the remaining amount due. The FTB cannot act on the claim until it is perfected by full payment. The six-month "deemed denial" period does not start to run until the claim is perfected by full payment.

### C How to Complete Form FTB 3581

To ensure timely response and proper application of your request, enter all the applicable information requested on the form.

Make sure to enter:

- The four-digit taxable year in the box at the top of the form, and complete the first line as applicable.
- The social security number(s) (SSN)/Individual Taxpayer Identification Number(s) (ITIN).
- The California corporation number, Secretary of State (SOS) file number, or Federal Employer Identification Number (FEIN).
- The tax deposit payment, the amount to be refunded, and/or the amount to be transferred to another taxable year.

### Registered Domestic Partners (RDP)

For purposes of California income tax, references to a spouse, a husband, or a wife also refers to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP, they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub 737, Tax Information for Registered Domestic Partners.

### 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.

### D Where to File

Submit a **separate form** FTB 3581 for each taxable year.

For **individuals**, mail this form to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

For **Corporations, LPs, LLPs, REMICs, or LLCs**, mail this form to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0540