Instructions for Form FTB 3579

Pending Audit Tax Deposit Voucher for LPs, LLPs, and REMICs

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.

Use form FTB 3579, Pending Audit Tax Deposit Voucher for LPs, LLPs, and REMICs, to make a tax deposit payment for previously filed returns if the LP, LLP, or REMIC anticipates owing an additional California tax for its partners due to a federal audit, a state audit, or other reasons.

Do not use this voucher to pay the LP, LLP, or REMIC automatic extension. Instead, use current year form FTB 3538, Payment for Automatic Extension for LPs, LLPs, and REMICs.

General Information

The Franchise Tax Board (FTB) receives tax deposits from LPs, LLPs, and REMICs who previously filed their tax returns and expect to owe a future tax liability for a specific taxable year. In general, LPs, LLPs, and REMICs makes tax deposits to stop the accrual of underpayment interest. **The FTB will consider the LP's, LLP's, or REMIC's payment as a tax deposit only if the LP, LLP, or REMIC filed a return for that taxable year.** For more information, go to **ftb.ca.gov** and search for **FTB Notice 2005-6**.

A Purpose

Use form FTB 3579 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 the voucher below with a check or money order payment only.

If there is a final balance due on the LP's, LLP's, or REMIC's account, the 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 3579

Complete a separate form FTB 3579 for each taxable year.

Enter all the information requested on the tax deposit voucher below 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 an additional tax due to a federal audit, a state audit, or other reasons.

To ensure timely and proper application of the payment to the LP's, LLP's, or REMIC's account, enter the federal employer identification number (FEIN), the California Secretary of State (SOS) file number (assigned upon registration with the SOS), 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 round $25.49 down to $25. If you do not round, the FTB will disregard the cents.

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.

C When to File

Use form FTB 3579 to make a tax deposit payment for previously filed returns if the LP, LLP, or REMIC anticipates owing an additional California tax for its partners due to a federal audit, a state audit, or other reasons.

If the LP, LLP, or REMIC 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:

- Mail the tax deposit voucher below 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 the LP, LLP, or REMIC is filing an amended return to report a federal adjustment, **do not** use the voucher below. Attach the payment to the amended return.

D Where to File

Submit a separate form FTB 3579 and payment for each taxable year. Using blue or black ink, make the check or money order payable to the "Franchise Tax Board." On the check or money order, write the FEIN, SOS file number, the taxable year the voucher is being submitted for, and "FTB 3579." Enclose, but **do not** staple, the payment and the voucher and mail to the address below. A penalty may be imposed if the payment is returned by the bank for insufficient funds:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0631

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 VOUCHER TO PAY THE LP, LLP, or REMIC FOR AUTOMATIC EXTENSION — DETACH HERE

TAXABLE YEAR

Pending Audit Tax Deposit Voucher for LPs, LLPs, and REMICs

CALIFORNIA FORM

3579

For calendar year _____ or fiscal year beginning month _____ day ____ year _____, and ending month _____ day ____ year ____ .

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

LP, LLP, or REMIC name | FEIN

DBA | Secretary of State (SOS) file number

Address (suite, room, PO Box, or PMB no.)

City | State | ZIP Code

Contact telephone no. ( )

DO NOT USE THIS VOUCHER TO PAY THE LP, LLP, or REMIC FOR AUTOMATIC EXTENSION

Amount of payment .00

6171093