

# 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 Section 6603 "cash deposit" provisions.

**Do not** use this voucher 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, husband, or wife also refer to a RDP, unless otherwise specified. For more information on RDP, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Franchise Tax Board (FTB) receives tax deposits from individuals who previously filed their tax returns and expect to owe a future tax liability for a specific taxable year. In general, individuals make tax deposits to stop the accrual of underpayment interest. **The FTB will consider your payment as a tax deposit only if you have filed a return for that taxable year.** For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **FTB Notice 2005-6**.

Use form FTB 3576, Pending Audit Tax Deposit Voucher for Individuals, to make a tax deposit payment for previously filed tax returns if you anticipate owing an additional California tax due to a federal audit, a state audit, or other reasons. See When to File, for more information. Use the voucher below, if paying **with** a check or money order payment only.

If there is a final balance due on your 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.

### Mandatory Electronic Payments

If the taxpayer is required to make payments electronically, the taxpayer must also remit the tax deposit payment electronically.

### Web Pay

Individual can make payments electronically at the FTB's website using Web Pay for Individuals. After a one-time online registration, taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to [ftb.ca.gov](http://ftb.ca.gov) for more information.

### Instructions

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

Enter all the information requested on the tax deposit voucher using black or blue 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** – Check the box 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.

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

**Check or Money Order** – Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." On the check or money order, write your SSN or ITIN, the taxable year the voucher is being submitted for, and "FTB 3576." A penalty may be imposed if the payment is returned by your bank for insufficient funds. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

### When to File

If you 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 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 tax return to report a federal adjustment, **do not** use the voucher below. Attach the payment to the amended return.

### Where to File

Enclose, but **do not** staple, the payment and the voucher and mail to the address below:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

✂ DETACH HERE \_\_\_ DO NOT USE THIS VOUCHER TO PAY ESTIMATED TAX OR FOR AUTOMATIC EXTENSION \_\_\_ DETACH HERE ✂  
**Caution:** You may be required to pay electronically. See instructions.

TAXABLE YEAR	<b>Pending Audit Tax Deposit Voucher</b>	CALIFORNIA FORM
[ ]	<b>for Individuals</b>	<b>3576 (PIT)</b>

Fiscal year filers, enter year ending month _____ year _____.			
<b>Payment due to:</b> <input type="checkbox"/> Federal audit <input type="checkbox"/> CA audit <input type="checkbox"/> 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 (number and street, PO Box, or PMB no.)			Apt. no./Ste. no.
City		State	ZIP Code

<b>DO NOT USE THIS VOUCHER TO PAY ESTIMATED TAX OR FOR AUTOMATIC EXTENSION.</b>	Amount of payment
	_____ 00