

# Instructions for Form FTB 3578

## Pending Audit Tax Deposit Voucher for Limited Liability Companies (LLCs)

### 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 to pay the Limited Liability Companies (LLCs) annual tax, LLC fee, or for automatic extension. Instead, use form FTB 3522, LLC Tax Voucher, form FTB 3536, Estimated Fee for LLCs, or form FTB 3537, Payment for Automatic Extension for LLCs.

### General Information

The Franchise Tax Board (FTB) receives tax deposits from LLCs who previously filed their tax returns and expect to owe a future tax liability for a specific taxable year. In general, LLCs make tax deposits to stop the accrual of underpayment interest. **The FTB will consider the LLC's payment as a tax deposit only if the LLC 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 3578, Pending Audit Tax Deposit Voucher for LLCs, to make a tax deposit payment for previously filed tax returns if the LLCs anticipate owing an additional California fee or tax for its nonconsenting nonresident members 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 the LLC'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.

### Web Pay

LLCs can make payments electronically at the FTB's website using Web Pay for Businesses. After a one-time online registration, LLCs 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 3578 and payment for each taxable year.**

Enter all the information requested on the tax deposit voucher below 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 the timely and proper application of the payment to the LLC's account, enter the California Secretary of State (SOS) file number (assigned upon registration with the SOS), the Federal Employer Identification Number (FEIN), 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 the California SOS file number, FEIN, the taxable year the voucher is being submitted for, and "FTB 3578." A penalty may be imposed if the payment is returned by the 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 the LLC 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 the LLC is filing an amended 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 942857  
SACRAMENTO CA 94257-0531

✂ DETACH HERE DO NOT USE THIS VOUCHER TO PAY LLC ANNUAL TAX OR FOR AUTOMATIC EXTENSION DETACH HERE ✂

TAXABLE YEAR <div style="border: 1px solid black; width: 60px; height: 20px; margin: 2px;"></div>	<b>Pending Audit Tax Deposit Voucher for LLCs</b>	CALIFORNIA FORM <b>3578 (LLC)</b>
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For calendar year \_\_\_\_\_ or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

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

Limited liability company name	CA Secretary of State (SOS) file number
DBA	FEIN

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

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

Contact telephone no. ( ) -	DO NOT USE THIS VOUCHER TO PAY LLC ANNUAL TAX, LLC FEE, OR FOR AUTOMATIC EXTENSION	Amount of payment _____ .00
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