

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 Section 6603 "cash deposit" provisions.

Do not use this voucher to pay the automatic extension for the Limited Partnership (LP), Limited Liability Partnership (LLP), or Real Estate Mortgage Investment Conduit (REMIC). Instead, use 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 make 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**.

Use form FTB 3579, Pending Audit Tax Deposit Voucher for LPs, LLPs, and REMICs, to make a tax deposit payment for previously filed tax 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. 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 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.

Web Pay

LPs, LLPs, or REMICs can make payments electronically at the FTB's website using Web Pay for Businesses. After a one-time online registration, LP, LLP, or REMIC can make an immediate payment or schedule payments up to a year in advance. Go to ftb.ca.gov for more information.

Instructions

Submit a separate form FTB 3579 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 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.

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 FEIN, California SOS file number, the taxable year the voucher is being submitted for, and "FTB 3579." 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 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 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.

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 FOR AUTOMATIC EXTENSION FOR LP, LLP, or REMIC DETACH HERE ✂

TAXABLE YEAR **Pending Audit Tax Deposit Voucher** CALIFORNIA FORM
for LPs, LLPs, and REMICs **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 _____ CA Secretary of State (SOS) file number _____

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

City _____ State _____ ZIP Code _____

Contact telephone no. _____ Amount of payment _____

() _____ **DO NOT USE THIS VOUCHER TO PAY FOR AUTOMATIC EXTENSION FOR LP, LLP, or REMIC** _____ .00