

Instructions for Form FTB 3576

Pending Audit Tax Deposit Voucher 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.

The 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 and search for **FTB Notice 2005-6**.

Purpose

Use form FTB 3576, Pending Audit Tax Deposit Voucher for Individuals, to make a tax deposit payment for a previously filed tax return 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.

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.

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 you are required to make payments electronically, you must also remit the tax deposit payment electronically. **Do not** mail the tax deposit voucher. If you are required to pay electronically, you may use Web Pay and be considered in compliance with that requirement.

Web Pay

Individuals can make payments electronically at the FTB's website using Web Pay for Individuals. Taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to ftb.ca.gov/pay for more information. If paying electronically, **do not** file form FTB 3576.

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 your protest or appeal request to the PO box listed on the NPA or NOA.
- Mail the tax deposit voucher below with the payment, if paying by check or money order, to the address listed under Where to File.

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 check or money order, with 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				CALIFORNIA FORM	
<div>TAXABLE YEAR</div> <div></div>				3576 (PIT)	
Fiscal year filers, enter year ending month (mm) _____ year (yyyy) _____.					
Payment due to: <input type="checkbox"/> Federal audit <input type="checkbox"/> California 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
<div>DO NOT USE THIS VOUCHER TO PAY ESTIMATED TAX OR FOR AUTOMATIC EXTENSION.</div>				Amount of payment	
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