



# One-Time Penalty Abatement – Individual

Complete the information below to request a one-time penalty abatement. Refer to PAGE 2 for detailed instructions.

## Part 1 – Taxpayer Information

Taxpayer name		SSN or ITIN	
Spouse/RDP name		Spouse/RDP SSN or ITIN	
Additional information (refer to instructions)			
Address (number and street or PO Box)		Apt./ste. number	PMB/private mailbox
City		State	ZIP code
Foreign country name	Foreign province/state/country		Foreign postal code
			Daytime phone number

## Part 2 – Tax Year

Specify the tax year below (only for a taxable year beginning on or after January 1, 2022).

Tax Year	Check the appropriate box to identify the form filed for this tax year claim <input type="checkbox"/> Form 540 <input type="checkbox"/> Form 540NR <input type="checkbox"/> Form 540 2EZ
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## Part 3 – Signatures

By signing below, you acknowledge that this is a **one-time** penalty abatement and if approved it will not be applicable for any future years regardless of circumstance.

### Taxpayer

Print Name	Signature <b>X</b>	Date
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### Spouse/RDP

Print Name	Signature <b>X</b>	Date
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### Authorized Representative (Power of Attorney)

Print Name	Signature <b>X</b>	Date
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## Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/Privacy](https://ftb.ca.gov/Privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/Forms](https://ftb.ca.gov/Forms) and search for **1131** to locate FTB 1131 EN-SP, *Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación*. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

## Connect With Us

Web: [ftb.ca.gov](https://ftb.ca.gov)  
 Phone: 800.689.4776 from within the United States  
 916.845.4470 from outside the United States

California Relay Service: 711 or 800.735.2929 for persons with hearing or speaking limitations

# Instructions for FTB 2918

## One-Time Penalty Abatement – Individual

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### General Information

#### A Purpose

Complete FTB 2918, *One-Time Penalty Abatement – Individual*, to claim a one-time abatement of a timeliness penalty. If you are requesting an abatement of any penalty for reasonable cause, please complete FTB 2917; go to [ftb.ca.gov](http://ftb.ca.gov) and search for **FTB 2917**. If you have already paid in full all outstanding liabilities, including the penalty you are seeking to abate, this form will serve as a Claim for Refund.

#### B Qualifications

**You must meet all the following in order to qualify:**

- Penalty requested for abatement is for a taxable year beginning on or after January 1, 2022.
- Have not been approved for One-Time Penalty Abatement previously.
- Filed all your required income tax returns.
- Have paid in full or is current on an approved installment agreement to pay all other taxes, penalties, fees, and interest due other than the timeliness penalty.

#### C Statute of Limitations

To claim your refund, **FTB 2918** must be filed within the statute of limitations, which is the latest of:

- Four years after the original tax return due date.
- Four years after the date of a timely filed tax return.
- One year from the date of overpayment.

#### D Authorized Representative – Power of Attorney (POA) Declaration

To file **FTB 2918** on behalf of an individual, you must be an authorized representative or have a Power of Attorney.

Use **FTB 3520 PIT**, *Individual or Fiduciary Power of Attorney Declaration*, to get authorization to represent an individual. We recommend that you send us a POA separately from **FTB 2918**.

#### E Filing for a Decedent

If you are filing as a legal representative for a decedent whose tax return you filed, attach a statement that you filed the tax return and you are still acting as the decedent's representative. If you did not file the decedent's tax return, attach copies of the letters of testamentary, letters of administration, or similar evidence to show your authority. Attach a copy of IRS Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*, if you are the legal representative of a decedent.

#### F Mailing Address

Complete **FTB 2918** and mail to:

**One-Time Penalty Abatement Requests**  
FRANCHISE TAX BOARD  
PO BOX 2952  
SACRAMENTO CA 95812-2952

**To request the One-Time Penalty Abatement by phone, call:**

Phone: 800.689.4776 within the United States  
916.845.4470 outside the United States

California

Relay

Service: 711 or 800.735.2929 for persons with hearing or speaking limitations

### General Instructions

#### Part 1 – Taxpayer Information

Enter your information as shown on the tax return you filed for the tax year of your request.

#### Additional Information

Use the Additional Information field for “In-Care-Of” name and other supplemental address information.

#### Foreign Address

If you have a foreign address, enter the city, foreign country name, foreign province/state/country name, and foreign postal code in the appropriate boxes. **Do not** abbreviate the foreign country name. Follow the country's postal code.

#### Part 2 – Tax Year

Enter the tax year of your request.