



## Reasonable Cause – Business Entity Claim for Refund

Complete the information below to request a claim for refund based on reasonable cause. Refer to PAGE 3 for detailed instructions.

### Part 1 – Business Entity Information Business

Business Entity Name	CA Corp. Number	FEIN	
Additional Information (see instructions)		CA SOS Number	
Street Address (number and street or PO Box)		PMB/Private Mailbox	
City		State	ZIP Code
Foreign Country Name	Foreign Province/State/Country	Foreign Postal Code	
		Daytime Phone Number	

### Part 2 – Tax Year or Income Period

A refund of penalties paid is subject to the statute of limitations. Refer to the instructions on PAGE 3 for statute of limitations information. You must prepare a separate FTB 2924 for **each** tax year or income period. Specify the tax year or income period below.

Tax Year or Income Period	Check the appropriate box to identify the form filed for this tax year claim:
From ___/___/_____ to ___/___/_____	<input type="checkbox"/> Form 100 <input type="checkbox"/> Form 100S <input type="checkbox"/> Form 100W <input type="checkbox"/> Form 565 <input type="checkbox"/> Form 568 <input type="checkbox"/> Form 592 <input type="checkbox"/> Other

### Part 3 – Reasonable Cause Explanation and Refund Amount

Explain why you had reasonable cause for filing a delinquent tax return, paying your tax liability late, etc.  
 Continue your explanation on PAGE 2.

#### Refund Amount

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### Part 4 – Signatures (If you are a corporate officer, partner, or managing member, you certify you have the authority to file this waiver.)

Print Name	Signature	Date
	X	

#### Authorized Representative (Power of Attorney)

Print Name	Signature	Date
	X	

### Connect With Us

Web: **ftb.ca.gov**  
 Phone: 800.852.5711 from within the United States  
 916.845.6500 from outside the United States  
 TTY/TDD: 800.822.6268 for persons with hearing or speech impairments



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**Reasonable Cause Explanation**

**Continue your reasonable cause explanation from PAGE 1 in the space below.**

Business Entity Name

Business Entity Account Number

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**Franchise Tax Board Privacy Notice**

To learn about your privacy rights, how we may use your information, and consequences if you do not provide information we request, go to **ftb.ca.gov/Forms** and search for **1131**. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

# Instructions for FTB 2924

## Reasonable Cause – Business Entity Claim for Refund

### General Information

#### A Purpose

Complete FTB 2924, *Reasonable Cause – Business Entity Claim for Refund*, to claim a refund based on reasonable cause for your business entity. To claim a refund based on reasonable cause for an individual or fiduciary, complete FTB 2917, *Reasonable Cause – Individual and Fiduciary Claim for Refund*. FTB 1024, *Penalty Reference Chart*, lists penalties that can be abated for reasonable cause; go to [ftb.ca.gov](http://ftb.ca.gov) and search for **FTB 1024**.

**Do not** use FTB 2924 to request a refund of tax. Generally, you can request a refund of tax on an amended tax return.

Use the following forms to request abatement:

Form	Purpose	Go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for:
FTB 3701	Request for Abatement of Interest	FTB 3701
FTB 3705	Request for Taxpayer Advocate Equity Relief	FTB 3705
FTB 3816	Electronic Funds Transfer Election to Discontinue or Waiver Request	FTB 3816
FTB 5806	Underpayment of Estimated Tax by Corporations	FTB 5806

#### B Reasonable Cause

Reasonable cause may be established if a taxpayer can show that failure to comply with the law occurred despite the exercise of ordinary business care and prudence. For more information on reasonable cause, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **reasonable cause**.

##### Important

California does not conform to federal relief from penalties based upon good filing history or First-Time Abatement. However, we may abate a penalty if you can provide IRS documentation, which clearly states that the IRS abated the same penalty for “reasonable cause.”

#### C Suspended or Forfeited Business Entities

A claim for refund cannot be filed by a corporation or limited liability company that is suspended or forfeited. Call us at 888.635.0494 to begin the revivor process.

#### D Payment Requirement and Statute of Limitations

To claim your refund, FTB 2924 must be filed within the statute of limitations, which is the latest of:

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

We cannot act on your claim for refund until your balance due for that tax year or income period is paid in full.

#### E Authorized Representative – Power of Attorney (POA)

To file FTB 2924 on behalf of a business entity, the business must be an authorized representative or have a Power of Attorney. Use FTB 3520 BE, *Business Entity or Group Nonresident Power of Attorney Declaration*, to get authorization to represent an individual or fiduciary.

We recommend that you send us a POA separately from FTB 2924.

#### F Mailing Address

Complete FTB 2924 and mail to:

##### General Abatement Requests

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-4040

##### Form 592 and Form 593 Abatement Requests

WITHHOLDING SERVICES AND COMPLIANCE SECTION  
FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0651

### General Instructions

**You must complete a separate FTB 3520 for each taxpayer.**

#### Part 1 – Business Information

Enter the business information as shown on the tax return filed for the tax year or income period 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 or Income Period

Enter the tax year or income period of your request. You must prepare a separate FTB 2924 for each tax year.

#### Part 3 – Reasonable Cause Explanation and Refund Amount

Provide a detailed explanation of why this penalty should be abated for reasonable cause and your refund amount. Attach appropriate supporting evidence or documentation to this request. For more information on reasonable cause, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **reasonable cause**.