

# Instructions for FTB 3715 PC

## Domestic Corporation Request for Voluntary Administrative Dissolution

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### General Information

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#### Voluntary Administrative Dissolution

Beginning January 1, 2019, FTB has the authority to abate, upon written request by a domestic corporation, the unpaid qualified taxes, interest, and penalties for the taxable years in which the entity certifies, under penalty of perjury, that it was not doing business and does not have any remaining assets in the business.

#### Who Can Request a Voluntary Administrative Dissolution

A domestic corporation that is:

- Registered more than 12 months with the California Secretary of State (SOS), and
- Ceased doing business or never conducted business in California, and
- Has no assets.

The entity does not need to be suspended to request an Administrative Dissolution.

You must complete **all** of the following in order to be approved for Voluntary Administrative Dissolution:

- All tax returns filed up to the date the entity ceased doing business.
- All taxes, penalties, and interest paid up to the date the entity ceased doing business.

FTB will review the entity's account to determine if all tax returns have been filed and all taxes, penalties, and interest have been paid up to the date the entity ceased doing business. It is not a requirement to have the above items completed in order to apply for Voluntary Administrative Dissolution; however, it will be a requirement to be approved for Voluntary Administrative Dissolution.

For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **administrative dissolution**.

#### Qualification Questions

##### Question 1

To properly dissolve, a domestic corporation registered within the last 12 months or less may only be required to submit Form DSF-STK — *Short Form Certificate of Dissolution*, with SOS. The corporation is not eligible to apply for the Voluntary Administrative Dissolution. The entity may be required to file a tax return. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **1038** to locate FTB Pub. 1038, *Guide to Dissolve, Surrender, or Cancel a California Business Entity*. Then, go to [bizfile.sos.ca.gov](http://bizfile.sos.ca.gov) to locate, complete, and submit Form DSF-STK — *Short Form Certificate of Dissolution*, (refer to instructions for all requirements).

##### Question 2

Doing or conducting business means the entity is actively engaged in any transaction for the purpose of financial or pecuniary gain or profit. Entities still conducting business are not eligible for Voluntary Administrative Dissolution.

##### Question 3

If yes, attach documentation or explanation for the following information:

- **Assets.** List the assets, including a description (such as equipment, tools, or vehicles), and include the value of each asset.

- **Bank, investment account, and/or business loan.** List the name of the financial institution, address, account type, account number, and current balance of all financial institution accounts, investment accounts, and business loans.
- **Real Property.** List the street address, city, state, zip code, property type, and market value of all property owned by the business entity.
- **Any contracts.** List all contracts and the dates the contracts ended.
- **Inventory.** List the description, cost, fair market value, and liquidation value of all business inventory.
- **Any licenses.** List the city where the licenses are located and the license numbers.
- **Employees, independent contractors, or commissioned agents.** List the names and business relationships of employees, independent contractors, or commissioned agents.
- **Active accounts receivable.** List all collection activity, including notifying customers or clients of past due accounts or assignment of accounts to third parties.
- **Loans to shareholders.** List the loan amounts and the shareholder names of the loans.

##### Question 4

List the description and value of the assets and the FEIN/SSN, name, telephone, address of the recipients, and the date the assets were distributed. Attach documentation or an explanation.

##### Question 5

If yes, list the names and locations where the business was located.

#### Subject to Additional Penalty

If the entity dissolves under Revenue and Taxation Code (R&TC) Section 23310 but continues to do business as defined under R&TC Section 23101(a) or has any remaining assets which were not disclosed by the qualified entity at the time of request for abatement under R&TC Section 23310, the total tax, interest, and penalties that were abated shall be due and payable and we may assess an additional penalty in an amount equal to 50 percent of the total tax abated pursuant to R&TC Section 23310, plus accrued interest payable pursuant to R&TC Section 19101. (R&TC Section 23311)

#### Mailing Instructions

If you write to us, include the California corporation number or FEIN and your daytime and evening phone numbers. Make a copy of the completed form for your records.

Mail or fax your completed and signed FTB 3715 PC to:

**Mail:** BUSINESS ENTITY CORRESPONDENCE  
FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-4040

**Fax:** 916.855.5519

#### What Happens Next

Upon receipt of your completed FTB 3715 PC, *Domestic Corporation Request for Voluntary Administrative Dissolution*, we will review your request and contact you.