

2025 Instructions for Form FTB 3872

California Disaster Relief Request for Postponement of Tax Deadlines

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2025**, and to the California Revenue and Taxation Code (R&TC).

Important Information

Taxpayers affected by California disasters declared by the President and/or the Governor should write the name of the disaster in black or blue ink at the top of their tax return when the return is filed with the Franchise Tax Board (FTB) (for example, [TCU Lightning Complex Fires 2025](#)).

If taxpayers are filing electronically, they should follow the software instructions to enter disaster information.

For a list of the most current California disasters declared by the President and/or the Governor, go to [ftb.ca.gov](#) and search for [disaster loss for individuals and businesses](#).

General Information

In general, for taxable years beginning on or after January 1, 2025, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2025. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to [ftb.ca.gov](#) and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540), California Adjustments — Residents, or Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Resident, and the Business Entity Tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

Beginning on or after June 27, 2024, the Director of Finance shall determine when IRC Section 7508A, related to postponement of certain federal tax-related deadlines, applies for California purposes to a taxpayer affected by a state of emergency declared by the Governor or a federally declared disaster. Impacted taxpayers can request an additional relief period if the state postponement period expires before the federal postponement period by filing form FTB 3872, California Disaster Relief Request for Postponement of Tax Deadlines. For more information, see R&TC Section 18572.

A Purpose

Use form FTB 3872 to request an additional relief period for postponement of certain tax related deadlines from the FTB.

B Who Must File

Impacted taxpayers must request an additional relief period if the state postponement period expires before federal postponement period. "Additional relief period" means the period beginning on the date the state postponement period expires, if any, and ending on the date the federal postponement period expires. "Impacted taxpayer" means a taxpayer that meets both of the following:

- Qualifies for relief under R&TC Section 18572 (a) or (b) but did not file their California tax return or make payments of tax or fee, as required, or before the expiration of the state postponement period.
- Requests relief and, upon request by the FTB, submits supporting documentation related to the declared disaster.

C Where to File

Form FTB 3872 must be filed with each California tax return for which an additional relief period is being requested for postponement of certain tax related deadlines. File using the address for that tax return.

If form FTB 3872 is filed separately and not with a tax return, sign and mail form FTB 3872 to:

FRANCHISE TAX BOARD
PO BOX 3070
RANCHO CORDOVA CA 95741-3070

D Signature

If form FTB 3872 is attached to a California tax return, no signature is needed.

If form FTB 3872 is filed separately, sign and complete the signature area of this form.

Specific Line Instructions

Using black or blue ink, print the taxpayer's name, taxpayer identification number, and street address in the spaces provided at the top of the form.

Additional Information

Use the additional information field for "In-Care-Of" name, "Owner/Representative/Attention" name, and other supplemental address information only.

Foreign Address

If the taxpayer has a foreign address, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

Part I – Disaster Tax Relief Request

Line 1 – Disaster name and/or Federal Emergency Management Agency (FEMA) number

Enter the name of the disaster or the FEMA number for which you are requesting additional relief for postponement of certain tax deadlines on this line.

Line 2 – Date of disaster

Enter the date the disaster began (mm/dd/yyyy).

Line 3 – Location of the disaster

Enter the address during disaster, must be your principal residence or principal place of business during the disaster (address, city, county, state, and zip code).

Part II – Supporting Documentation

Line 1 – Check the box for the type of supporting documentation that you will provide to the FTB upon request for the disaster you are requesting an additional relief period in Part I. Check all boxes a-g that apply, and refer to the descriptions below:

a. FEMA assistance approval letter

A letter from FEMA that approves assistance to the impacted taxpayer pursuant to the federal Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. Sec. 5121 et seq.).

b. Insurance claim

An insurance claim submitted by or on behalf of the impacted taxpayer, related to the disaster or conditions of emergency.

c. Disaster relief assistance verification

A verification of disaster relief related to housing assistance, property damage, employment, public health, mortgage assistance, or business operation received from a government entity, banking institution, or organization described in IRC Section 501(c)(3).

d. Evidence that records were maintained in the disaster area

For example, a statement, signed under penalty of perjury, from a tax professional indicating that records necessary to meet an impacted taxpayer's disaster-postponed tax deadline were located in the covered disaster area.

e. Small Business Administration disaster loan program award letter

A determination of award letter from the Small Business Administration disaster loan program that approves assistance to the impacted taxpayer.

f. Law enforcement report

A law enforcement report issued to the impacted taxpayer, related to theft or looting due to lawlessness occurring during the disaster or emergency and in the disaster area or jurisdiction for which the Governor proclaimed a state of emergency.

g. Other

Check this box if you are entitled to relief under R&TC Section 18572 and the relief is not due to one of the check boxes listed above. If this box is checked you must complete Part II, Line 2.

Line 2 – Provide an explanation as to why you are entitled to relief under R&TC Section 18572.

Where to Get More Information**Website**

For more information, go to ftb.ca.gov and search for **emergency tax relief**.

General Phone Service

Telephone assistance is available year-round from 8 a.m. until 5 p.m. Monday through Friday, except holidays. Hours subject to change.

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States

California
Relay

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

IRS: 800.829.1040 for federal tax questions

Asistencia En Español

Asistencia telefónica está disponible durante todo el año desde las 8 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos

Servicio
de Retransmisión

de California: 711 o 800.735.2929 para personas con limitaciones auditivas o del habla

IRS: 800.829.1040 para preguntas sobre impuestos federales