

Instructions for Form FTB 3579

Pending Audit Tax Deposit Voucher for LPs, LLPs, and REMICs

General Information

The Franchise Tax Board (FTB) receives tax deposits from Limited Partnerships (LPs), Limited Liability Partnerships (LLPs), and Real Estate Mortgage Investment Conduits (REMICs) who previously filed their tax returns and expect to owe a future tax liability for a specific taxable year. In general, LPs, LLPs, and REMICs make tax deposits to stop the accrual of underpayment interest. The FTB will consider the LP's, LLP's, or REMIC's payment as a tax deposit **only if the LP, LLP, or REMIC 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 3579, Pending Audit Tax Deposit Voucher for LPs, LLPs, and REMICs, to make a tax deposit payment for a previously filed tax return if the LP, LLP, or REMIC anticipates owing an additional California tax for its partners due to a federal audit, a state audit, or other reason. 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 to pay the automatic extension for the LP, LLP, or REMIC. Instead, use form FTB 3538, Payment for Automatic Extension for LPs, LLPs, and REMICs.

If there is a final balance due on the LP's, LLP's, or REMIC's 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.

Web Pay

LPs, LLPs, or REMICs can make payments electronically at the FTB's website using Web Pay for Businesses. An LP, LLP, or REMIC 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 3579.

Credit Card

LPs, LLPs, and REMICs can use a Discover, MasterCard, Visa, or American Express Card to pay business taxes. Go to officialpayments.com. Official Payment Corporation charges a convenience fee for using this service. If paying by credit card, **do not** file form FTB 3579.

Instructions

Submit a separate form FTB 3579 and payment for each taxable year.

Enter all the information requested on the tax deposit voucher below 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 an additional tax due to a federal audit, a state audit, or other reason.

To ensure timely and proper application of the payment to the LP's, LLP's, or REMIC's account, enter the federal employer identification number (FEIN), the California Secretary of State (SOS) file number (assigned upon registration with the SOS), 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 the FEIN, California SOS file number, the taxable year the voucher is being submitted for, and "FTB 3579." A penalty may be imposed if the payment is returned by the 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 the LP, LLP, or REMIC 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 the 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 with check or money order, to the address listed under **Where to File**.

If the LP, LLP, or REMIC is filing an amended tax return to report a federal adjustment, **do not** use the voucher below. Attach the check or money order 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 942857
SACRAMENTO CA 94257-0531

DETACH HERE DO NOT USE THIS VOUCHER TO PAY FOR AUTOMATIC EXTENSION FOR LP, LLP, or REMIC DETACH HERE

TAXABLE YEAR **Pending Audit Tax Deposit Voucher** CALIFORNIA FORM
 for LPs, LLPs, and REMICs **3579**

For calendar year _____ or fiscal year beginning (mm/dd/yyyy) _____, and ending (mm/dd/yyyy) _____.

Payment due to: Federal audit California audit Other

LP, LLP, or REMIC name _____ FEIN _____

DBA _____ California Secretary of State (SOS) file number _____

Address (suite, room, PO box, or PMB no.) _____

City _____ State _____ ZIP code _____

Telephone _____ Amount of payment _____

DO NOT USE THIS VOUCHER TO PAY FOR AUTOMATIC EXTENSION FOR LP, LLP, or REMIC

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