

# Instructions for Form FTB 3577

## Pending Audit Tax Deposit Voucher for Corporations

### General Information

The Franchise Tax Board (FTB) receives tax deposits from corporations who previously filed their tax returns and expect to owe a future tax liability for a specific taxable year. In general, corporations make tax deposits to stop the accrual of underpayment interest. The FTB will consider the corporation's payment as a tax deposit **only if the corporation filed a return** for that taxable year. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **FTB Notice 2005-6**.

### Purpose

Use form FTB 3577, Pending Audit Tax Deposit Voucher for Corporations, to make a tax deposit payment for a previously filed tax return if the corporation anticipates owing an additional California tax due to a federal audit, a state audit, or other reasons. 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 corporation estimated tax or for automatic extension. Instead, use Form 100-ES, Corporation Estimated Tax, or form FTB 3539, Payment for Automatic Extension for Corporations and Exempt Organizations.

If there is a final balance due on the corporation'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.

### Electronic Payment

#### Electronic Funds Transfer (EFT)

If the corporation is required to make payments through EFT, the corporation must also remit the tax deposit payment through EFT. Use EFT tax type code 02512. **Do not** mail the tax deposit voucher. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **eft**.

Corporations required to remit payments electronically may use Web Pay or a credit card and be considered in compliance with EFT requirements.

#### Web Pay

Corporations can make payments electronically at the FTB's website using Web Pay for Businesses. Corporations can make an immediate payment or schedule payments up to a year in advance. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information. If paying electronically, **do not** file form FTB 3577.

#### Credit Card

Corporations can use a Discover, MasterCard, Visa, or American Express Card to pay business taxes. Go to [officialpayments.com](http://officialpayments.com). Official Payments Corp. charges a convenience fee for using this service. If paying by credit card, **do not** file form FTB 3577.

### Instructions

#### Submit a separate form FTB 3577 and payment for each taxable year.

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

To ensure timely and proper application of the payment to the corporation account, enter the California corporation number, the federal employer identification number (FEIN), 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 California corporation number or FEIN, the taxable year the voucher is being submitted for, and "FTB 3577." 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 corporation 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 by check or money order, to the address listed under Where to File.

If the corporation is filing an amended tax return to report a federal adjustment, **do not** use the voucher below. Attach the payment 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 --- Caution: You may be required to pay electronically. See instructions. --- DETACH HERE ---

TAXABLE YEAR	<b>Pending Audit Tax Deposit Voucher</b>	CALIFORNIA FORM
	<b>for Corporations</b>	<b>3577 (CORP)</b>

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

**Payment due to:**  Federal audit  California audit  Other

Corporation name	California corporation no.
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Address (suite, room, or PMB no.)	FEIN
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City	State	ZIP code
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Telephone	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>DO NOT USE THIS VOUCHER TO PAY ESTIMATED TAX OR FOR AUTOMATIC EXTENSION</b> </div>	<b>Amount of payment</b> <div style="text-align: right;">_____ 00</div>
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