

# Instructions for Form FTB 3578

## Pending Audit Tax Deposit Voucher for Limited Liability Companies (LLCs)

### General Information

The Franchise Tax Board (FTB) receives tax deposits from Limited Liability Companies (LLCs) who previously filed their tax returns and expect to owe a future tax liability for a specific taxable year. In general, LLCs make tax deposits to stop the accrual of underpayment interest. The FTB will consider the LLC's payment as a tax deposit **only if the LLC 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 3578, Pending Audit Tax Deposit Voucher for LLCs, to make a tax deposit payment for a previously filed tax return if the LLC anticipates owing an additional California fee or tax for its nonconsenting nonresident members 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 LLC's annual tax, LLC fee, or for automatic extension. Instead, use form FTB 3522, LLC Tax Voucher; form FTB 3536, Estimated Fee for LLCs; or form FTB 3537, Payment for Automatic Extension for LLCs.

If there is a final balance due on the LLC'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

LLCs can make payments electronically at the FTB's website using Web Pay for Businesses. LLCs 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 3578.

### Credit Card

LLCs can use a Discover, MasterCard, Visa, or American Express Card to pay business taxes. Go to [officialpayments.com](http://officialpayments.com). ACI Payments, Inc. (formerly Official Payments) charges a convenience fee for using this service. If paying by credit card, **do not** file form FTB 3578.

### Instructions

**Submit a separate form FTB 3578 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.

\_\_\_ DETACH HERE \_\_\_ DO NOT USE THIS VOUCHER TO PAY LLC ANNUAL TAX OR FOR AUTOMATIC EXTENSION \_\_\_ DETACH HERE \_\_\_

TAXABLE YEAR

CALIFORNIA FORM

## Pending Audit Tax Deposit Voucher for LLCs

## 3578 (LLC)

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

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

Limited liability company name

California Secretary of State (SOS) file number

DBA

FEIN

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

City

State

ZIP code

Telephone

**DO NOT USE THIS VOUCHER TO PAY LLC ANNUAL TAX, LLC FEE, OR FOR AUTOMATIC EXTENSION**

Amount of payment

00