

Tax Deposit Refund and Transfer Request

3581

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

Name(s) as shown on tax return _____

Your SSN or ITIN _____

Spouse's/RDP's SSN or ITIN _____

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

FEIN _____

City _____ State _____ ZIP code _____

California corporation number _____

California Secretary of State file number _____

Explanation of Requested Action. Indicate type of tax, tax deposit payment, and date of the payment. Also, make sure to mark the requested action. To transfer all or part of a tax deposit payment to another taxable year, enter the amount and the taxable year it should be applied to.

Complete all applicable fields:

- Type of tax: Personal income tax Corporate tax LLC fee LP, LLP, REMIC annual tax
- Tax deposit payment \$ _____
- Date of payment: _____
- What is the requested action? Refund Transfer to another taxable year Convert deficiency administrative action to action on a refund claim.
- Amount to be refunded \$ _____
- Amount \$ _____ to be transferred to _____ taxable year.

| | | |
|------------------|---|------------|
| Sign Here | Signature of individual, owner, officer, or authorized representative and title _____ | Date _____ |
| | If joint return, spouse's/RDP's signature (It is unlawful to forge a spouse's/RDP's signature.) _____ | Date _____ |

General Information

Registered Domestic Partners (RDP)
 For purposes of California income tax, references to a spouse, husband, or wife also refers to a California RDP, unless otherwise specified. When we use the initials RDP, they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Use form FTB 3581, Tax Deposit Refund and Transfer Request, to:

- Request the refund of all or part of a tax deposit,
- Transfer all or part of a tax deposit, or
- Convert a pending deficiency protest or appeal to a claim for refund.

In general, you can request the refund or the transfer of a tax deposit at any time before the Franchise Tax Board (FTB) applies the deposit amount to satisfy a final tax liability.

Convert Pending Deficiency Action to a Claim for Refund

If you use this form to transfer a tax deposit amount to another taxable year, or if you have a tax deposit amount on account, and you wish to convert any pending deficiency protest or appeal to a claim for refund before there is a final tax liability for that taxable year, you must provide a statement in writing asking the FTB to convert the administrative **deficiency** dispute to an administrative **claim** dispute. To satisfy the written statement requirement, you must file a separate form FTB 3581 for that taxable year and check the option that states: "Convert deficiency administrative action to action on a refund claim."

When the FTB receives form FTB 3581, the FTB will finalize the deficiency, and apply the tax deposit amount toward your deficiency amount, including interest and any amnesty penalty (if applicable). If the tax deposit amount is not enough to pay the final deficiency amount, including penalties, fees, and interest, the claim becomes an informal claim. You will receive a bill for the remaining amount due. The FTB cannot act on the claim until the tax liability for that taxable year is fully paid. The six-month "deemed denial" period does not start to run until the tax liability for that taxable year is fully paid, and the informal claim is a perfected claim.

Instructions

To ensure timely response and proper application of your request, enter all the applicable information requested on the form.

Make sure to enter the:

- Four-digit taxable year in the box at the top of the form, and complete the first line as applicable.
- Social Security Number(s) (SSN) or Individual Taxpayer Identification Number(s) (ITIN).
- California corporation number, California Secretary of State (SOS) file number, or Federal Employer Identification Number (FEIN).
- Tax deposit payment, the amount to be refunded, and/or the amount to be transferred to another taxable year.

Private Mail Box (PMB)

Include the PMB in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Where to File

Submit a **separate form** FTB 3581 for each taxable year.

For **individuals**, mail this form to:

FRANCHISE TAX BOARD
 PO BOX 942840
 SACRAMENTO CA 94240-0040

For **corporations, LPs, LLPs, REMICs, or LLCs**, mail this form to:

FRANCHISE TAX BOARD
 PO BOX 942857
 SACRAMENTO CA 94257-0500