



State of California Franchise Tax Board

Installment Agreement Request

We will always ask you to immediately pay your tax liability (including interest and penalties) in full. We encourage you to borrow from private sources to immediately pay your tax liability in full. If you are financially unable to pay the tax liability in full, you may be eligible to make payments in installments over time. We recommend you make the largest monthly payment possible because your tax liability continues to accrue interest and applicable penalties until paid in full.

Eligibility

You may be eligible for an installment agreement if the following conditions apply:

- The tax liability you owe does not exceed \$25,000.
- The installment period for payment does not exceed 60 months.
- You have filed all required valid personal income tax returns.
- You are not in an existing installment agreement.

Taxpayer Installment Agreement Conditions

You agree to:

- Make timely monthly payments until your tax liability is paid in full.
- Maintain adequate funds in your bank account.
- File all required valid personal income tax returns timely.
- Pay all future income tax liabilities timely.
- Pay a \$34 installment agreement fee, which we will add to your tax liability. The fee amount is subject to change without further notice.
- If the tax liability you owe exceeds \$10,000 **or** the installment agreement period for payment exceeds 36 months, **or** both, then you must certify that you have a financial hardship. In cases of financial hardship, installment agreements are subject to periodic review.
- Confirm that the withholding rates for Employment Development Department Form DE 4 and Internal Revenue Service W-4 on file with your employer will withhold enough state income tax to pay your state income tax liability for your next state income tax return. If the withholding rates are insufficient, make changes to the forms accordingly.
- Make any required estimated payments if you receive income from sources other than wages.

We approve or reject your request based on your ability to pay and your compliance history. We may file a lien and/or request a financial statement as a condition for approval. If you fail to prove or if you misrepresent your financial condition, we may reject your installment agreement request.

Electronic Funds Transfer (EFT)

To authorize electronic funds withdrawal from your bank account, you must complete and sign the EFT Authorization on PAGE 3 of FTB 3567. Your authorization allows us to automatically withdraw the agreed-upon funds from your bank account monthly on a date you specify. You must select an automatic withdrawal date that is no later than the 28th day of the month. If you select a date after the 28th, we will withdraw the amount on the 28th of each month. Failure to select a date will delay processing your installment agreement request.

Insufficient Funds

To avoid any dishonored payment penalties and possible termination of your installment agreement, maintain adequate funds in your bank account to cover each monthly payment until you pay your tax liability in full.

State Tax Liens

We may file a state tax lien to protect the state's interest until you pay off your tax liability (Government Code Sections 7170-7173). This can affect your credit report.

Franchise Tax Board Privacy Notice

For privacy information, go to ftb.ca.gov and search for **privacy notice**. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed. If outside the United States, call 916.845.6500.

How to Request an Installment Agreement

Online

Go to **ftb.ca.gov** and search for **installment agreement**, select online and follow the instructions on the Installment Agreement – Apply Online page.

Only newly assessed liabilities may qualify for an online installment agreement.

By Mail

Complete and sign PAGE 3 of the enclosed FTB 3567, *Installment Agreement Request*. Mail to: STATE OF CALIFORNIA, FRANCHISE TAX BOARD, PO BOX 2952, SACRAMENTO CA 95812-2952.

Incomplete information will delay processing your request. Do not submit this form if you have an existing installment agreement or a current wage garnishment (Order to Withhold, Continuous Order to Withhold, or Earnings Withholding Order for Taxes). If any of these situations apply to you, call us at 800.689.4776.

By Phone

800.689.4776, 8 a.m. to 5 p.m. weekdays, except state holidays. For persons with hearing or speech impairments, call 800.822.6268 (TTY/TDD).

To Check the Status of Your Submitted Request

If you applied online – Go to **ftb.ca.gov**, search for **installment agreement** and select **if you applied online**. You will need to enter your social security number and the confirmation number you received when you submitted your request.

If you applied by mail or phone – You should receive written notification from us within 30 days from the date we received your request. If you do not hear from us after 30 days, call us at 800.689.4776.

While you are waiting for approval of your installment agreement request, we recommend that you make the monthly payment you proposed. To pay online (Web Pay) or to pay by credit card, go to **ftb.ca.gov** and search for **payment options**. To pay by check or money order, make payment payable to FRANCHISE TAX BOARD and write your account number on your payment. Mail your payment to: STATE OF CALIFORNIA, FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0011.

If We Accept Your Installment Agreement Request, we will send you a notice confirming the payment amount and the due date for each monthly payment. We will also let you know when the first payment under the installment agreement is due. To avoid termination of the installment agreement, you must continue to comply with the installment agreement terms and conditions on PAGE 1 of this form. If you break any of the installment agreement terms or conditions, we will send you a notice of our intent to terminate the installment agreement thirty (30) days prior to the termination and state the reason for such action.

If We Reject Your Installment Agreement Request, you may request, in writing, an independent administrative review. You must send your written request within 30 days of the date of the rejection of your installment agreement

request, otherwise collection actions may resume. Mail your written request and any supporting documents to: Executive and Advocate Services, MS A381, PO Box 157, Rancho Cordova CA 95741-0157.

Future State and Federal Refunds and Interagency Intercept Collections

We will keep any state tax refund you are due and apply it towards your tax liability. This action does not replace your monthly payment. We may also submit your account to the Federal Treasury Offset Program. An offset is when the federal tax refund you would have received is used to pay all or a portion of a state income tax debt you owe. This may result in an additional offset fee. If the full amount owed is not collected in one year, we may offset future federal payments to satisfy your tax debt. We may also intercept any funds due to you from another state agency.

Where Do I Find My Bank Information?

The illustration below shows where your bank routing and account numbers may be located on your check. You need these numbers to complete the authorization for EFT. Do not use a deposit slip to find the bank numbers and do not send a canceled check with your request. Contact your bank for assistance in identifying the routing numbers and your account number.

You must use a regular checking or savings account.

The illustration shows a check with the following fields and information:

- Your Name:** 1234 Main Street, Anytown, CA 99999
- Pay to the Order of:** A blank line for the payee.
- Amount:** A box for the dollar amount, with "DOLLARS" written below it.
- Bank Information:** ANYTOWN BANK, Anytown, CA 99999
- FOR:** A blank line for the purpose of the payment.
- Routing number:** I : 250250025
- Account number:** I : 202020
- Check number:** 1234

Arrows point from the labels "Routing number", "Account number", and "Check number" to their respective fields on the check.

Mandatory e-Pay

Beginning on or after January 1, 2009, California Revenue and Taxation Code (R&TC) Section 19011.5 requires taxpayers to remit all tax payments electronically, regardless of the taxable year for which the payment applies, once any estimated tax or extension payment exceeds \$20,000, or their tax liability exceeds \$80,000 for any taxable year beginning on or after January 1, 2009. Failure to comply with this requirement will result in a penalty of 1 percent of the amount paid, unless your failure to pay electronically was for reasonable cause and not willful neglect (R&TC Section 19011.5). For more information, refer to the enclosed FTB 1140, *Personal Income Tax Collection Information*, or go to **ftb.ca.gov** and search for **mandatory epay**. If you are not required to make electronic payments, you can pay online with Web Pay. Go to **ftb.ca.gov** and search for **payment options**. If you pay by check or money order, write your account number on your payment to ensure we accurately credit your account.



State of California
Franchise Tax Board

Installment Agreement Request

Complete and sign this page. Mail it to: FRANCHISE TAX BOARD, PO BOX 2952, SACRAMENTO CA 95812-2952. If we approve your request, we agree to accept monthly installment payments instead of immediate payment in full. In return, you agree to the taxpayer installment agreement conditions on PAGE 1 of this form. Failure to provide complete information will delay processing your request. Do not attach this form to your income tax return. Do not submit this form if you have an existing installment agreement or a current wage garnishment (Order to Withhold, Continuous Order to Withhold, or Earnings Withholding Order for Taxes).

If your request is for a joint tax liability, print the names and social security numbers (SSNs) or FTB identification numbers (ID) in the same order as on your California state income tax return.

First Name: Candice	M.I.: M	Last Name: Bernstein	SSN or FTB ID (required): 569-31-8897
If Joint, Spouse's/RDP's First Name ¹ :	M.I.:	Last Name:	Spouse's/RDP's SSN or FTB ID:
Current Home Address – Number and Street, PO Box, or Rural Route: 2753 NW 34th Street			Apt. No.:
City, Town, or Post Office: Boca Raton			State: FL
Home Phone Number: (561) 245-8588			ZIP Code: 33434
Work Phone Number: () Ext. 		Spouse's/RDP's Work Phone Number: () Ext. 	
Box 1. Enter Payment Amount You Will Pay Each Month: \$ 50.00		Box 2. Enter a Date (no later than the 28th) You Will Make Each Payment: 17th	

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← The tax liability I owe exceeds \$10,000 or the installment period for payment exceeds 36 months, or both. By initialing this box, I certify that I have a financial hardship.

► **Signature Required for Installment Agreement Request:** By my signature, I certify that I have read and agree to the taxpayer installment agreement conditions on PAGE 1.

X

Print Name: Candice Bernstein	Phone Number: 561-245-8588	Date: 05/16/2016
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Electronic Funds Transfer (EFT) Authorization

I authorize an electronic funds withdrawal for the following:

Bank Name and Address: US Bank		
Bank Routing Number: 121122676	Bank Account Number: 153460382457	Check One: Checking <input checked="" type="checkbox"/> Savings <input type="checkbox"/>

I certify that I have the authority to request an electronic funds withdrawal from the account identified above, and I authorize the Franchise Tax Board (FTB) to initiate and process electronic funds withdrawal entries to the above account. This authorization remains in effect until one of the following occurs: 1) All unpaid tax liabilities due or becoming due during the course of this agreement are paid. 2) FTB terminates the installment agreement. 3) FTB receives written notice of cancellation of this EFT authorization within five business days prior to the payment due date.

I request that the payment amount in Box 1 above be withdrawn by EFT from my bank account each month on the date specified in Box 2 above. If this date falls on a Saturday, Sunday, or state holiday, I authorize the transfer for the next business day.

If FTB cannot deduct the monthly payment from my bank account because of insufficient funds or because my account is closed, FTB may terminate my installment agreement. I understand that FTB may charge me a dishonored payment penalty and a collection fee. I will also be responsible for any overdraft fees charges on my account.

► **Signature Required for EFT Authorization:**

X

Print Name: Candice M. Bernstein	Phone Number: (561) 245-8588	Date: 05/16/16
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¹ **RDP** refers to a registered domestic partner or partnership.