



MULTISTATE INCOME/FRANCHISE TAX

California Franchise Tax Board erroneously refunds some 2022 pass-through entity tax payments

Tax Alert

Overview

Franchise Tax Board (“FTB”) has identified a processing error that resulted in the erroneous refund of some 2022 California pass-through entity tax (“CA PTE”) payments. This error will not impact a qualified entity’s ability to make the CA PTE election for 2022; however, payment must be resubmitted.

This Tax Alert summarizes the actions an impacted entity should take to ensure the error is corrected.

Entities potentially impacted

- Approximately 3,000 taxpayers that used a tax software generated 2022 FTB 3893 Voucher to remit CA PTE payment could be impacted. Entities that used the state’s Web Pay are not impacted.

Action steps

- Entities that received an erroneous refund must resubmit the payment.
 - If the entity has not cashed the refund check, the check should be mailed back along with the explanation “PTE Elective Tax Erroneous Refund” and FTB 3893 Voucher.
 - If the refund check has been cashed, entities should resubmit payment using one of the following options:
 - Web Pay – www.ftb.ca.gov/Pay; or
 - Via mail.

- Taxpayers subject to mandatory electronic payment requirement may not use the mail option.
 - Include FTB 3893 Voucher and explanation “PTE Elective Tax Erroneous Refund” on the check.
- Taxpayer using mail to return their uncashed check or to resubmit the amount due should use the following address:

Franchise Tax Board
P.O. Box 2288
Rancho Cordova, CA 95741-2288

Resubmitting the payment will secure the 2022 PTE elective tax payment with the same effective date as the original payment.

Get in touch

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