



Reasonable Cause – Individual and Fiduciary Claim for Refund

Complete the information below to request a claim for refund based on reasonable cause. Refer to PAGE 3 for detailed instructions.

Part 1 – Taxpayer Information

Taxpayer Name		SSN, ITIN, or FEIN	
Spouse/RDP Name		Spouse/RDP SSN or ITIN	
Additional Information (see instructions)		PBA Code	
Street Address (number and street or PO Box)		Apt./Ste. Number	PMB/Private Mailbox
City		State	ZIP Code
Foreign Country Name	Foreign Province/State/Country	Foreign Postal Code	

Part 2 – Tax Year A refund of penalties paid is subject to the statute of limitations. Refer to the instructions on PAGE 3 for statute of limitations information. You must prepare a separate FTB 2917 for **each** tax year. Specify the tax year below.

Tax Year:	Check the appropriate box to identify the form filed for this tax year claim:
From ____/____/____ to ____/____/____	<input type="checkbox"/> Form 540 <input type="checkbox"/> Form 540NR <input type="checkbox"/> Form 540 2EZ <input type="checkbox"/> Form 592 <input type="checkbox"/> Form 593 <input type="checkbox"/> Form 541 <input type="checkbox"/> Other

Part 3 – Reasonable Cause Explanation and Refund Amount Explain why you had reasonable cause for filing a delinquent tax return, paying your tax liability late, etc. Continue your explanation on PAGE 2. **Refund Amount** \$

Part 4 – Signatures

Taxpayer

Print Name	Signature X	Date
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Spouse/RDP Name

Print Name	Signature X	Date
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Authorized Representative (Power of Attorney)

Print Name	Signature X	Date
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Protecting your privacy is important to us. For more information, go to ftb.ca.gov and search for **privacy notice**.

Internet and Telephone Assistance

Website: ftb.ca.gov
 Telephone: 800.852.5711 from within the United States
 916.845.6500 from outside the United States
 TTY/TDD: 800.822.6268 for persons with hearing or speech impairments



Reasonable Cause Explanation

Continue your reasonable cause explanation from PAGE 1 in the space below.

Taxpayer Name

SSN , ITIN, or FEIN

Large empty space for providing a reasonable cause explanation.

Instructions for FTB 2917

Reasonable Cause – Individual and Fiduciary Claim for Refund

General Information

A Purpose

Complete FTB 2917, *Reasonable Cause – Individual and Fiduciary Claim for Refund*, to claim a refund based on reasonable cause for an individual or fiduciary. To claim a refund based on reasonable cause for a business entity, complete FTB 2924, *Reasonable Cause – Business Entity Claim for Refund*.

FTB 1024, *Penalty Reference Chart*, lists penalties that can be abated for reasonable cause; go to ftb.ca.gov and search for **FTB 1024**.

Do not use FTB 2924 to request a refund of tax. Generally, you can request a refund of tax on an amended tax return.

Use the following forms to request abatement:

Form	Purpose	Go to ftb.ca.gov and search for:
FTB 3701	Request for Abatement of Interest	FTB 3701
FTB 3705	Request for Taxpayer Advocate Equity Relief	FTB 3705
FTB 4107	Mandatory e-Pay Election to Discontinue or Waiver Request	Mandatory e-Pay
FTB 5805	Underpayment of Estimated Tax by Individuals and Fiduciaries	FTB 5805

B Reasonable Cause

Reasonable cause may be established if a taxpayer can show that failure to comply with the law occurred despite the exercise of ordinary business care and prudence. For more information on reasonable cause, go to ftb.ca.gov and search for **reasonable cause**.

Important

California does not conform to federal relief from penalties based upon good filing history or First-Time Abatement. However, we may abate a penalty if you can provide IRS documentation, which clearly states that the IRS abated the same penalty for “reasonable cause.”

C Payment Requirement and Statute of Limitations

To claim your refund, FTB 2917 must be filed within the statute of limitations, which is the latest of:

- Four years after the original return due date.
- Four years after the date of a timely filed return.
- One year from the date of overpayment.

We cannot act on your claim for refund until your balance due for that tax year or income period is paid in full.

D Authorized Representative – Power of Attorney (POA)

To file FTB 2917 on behalf of an individual or fiduciary, you must be an authorized representative or have a Power of Attorney. Use FTB 3520, *Power of Attorney Declaration*, to get authorization to represent an individual or fiduciary.

We recommend that you send us FTB 3520 separately from FTB 2917.

E Filing for a Decedent

If you are filing as a legal representative for a decedent whose tax return you filed, attach a statement that you filed the tax return and you are still acting as the decedent's representative. If you did not file the decedent's tax return, attach copies of the letters of testamentary, letters of administration, or similar evidence to show your authority. Attach a copy of IRS Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*, if you are the legal representative of a decedent.

F Mailing Address

Complete FTB 2917 and mail to:

General Abatement Requests

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

Form 592 and Form 593 Abatement Requests

WITHHOLDING SERVICES AND COMPLIANCE SECTION
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

General Instructions

You must complete a separate FTB 2917 for each taxpayer.

Part 1 – Taxpayer Information

Enter your information as shown on the tax return you filed for the tax year of your request.

Additional Information

Use the Additional Information field for “In-Care-Of” name and other supplemental address information.

Foreign Address

If you have a foreign address, enter the city, foreign country name, foreign province/state/country name, and foreign postal code in the appropriate boxes. **Do not** abbreviate the foreign country name. Follow the country's postal code.

Part 2 – Tax Year

Enter the tax year of your request. You must prepare a separate FTB 2917 for each tax year.

Part 3 – Reasonable Cause Explanation and Refund Amount

Provide a detailed explanation of why this penalty should be abated for reasonable cause and your refund amount. For more information on reasonable cause, go to ftb.ca.gov and search for **reasonable cause**.