



February 5, 2009

Dear Client:

The Franchise Tax Board has modified the nonresident withholding forms and has changed the timing of the remittance of the payments to a quarterly basis from the previous annual basis.

The revised quarterly Form 592 replaces the previous version of the annual Form 592 and the withholding agent no longer needs to submit Forms 592-B to the Franchise Tax Board. However, the withholding agent must continue to provide the payees with the Forms 592-B at the end of each quarter or no later than January 31 following the end of the year.

The quarterly payment due dates are as follows:

- January 1 through March 31 – due April 15
- April 1 through May 31 – due June 15
- June 1 through August 31 – due September 15
- September 1 through December 31 – due January 15

The payments are to be submitted along with the quarterly Form 592.

Copies of the 2009 Form 592 and Form 592-B are attached with instructions.

Please contact our office if you have any questions or need further clarification on the above requirements.

Very truly yours,

FISHMAN, BLOCK + DIAMOND, LLP

Steven J. Fishman, CPA

Quarterly Resident and Nonresident Withholding Statement

2009

592

Amended

FTB Use Only: Total Payment Enclosed: .00

Payment Due Date: April 15, 2009 June 15, 2009 September 15, 2009 January 15, 2010

Part I Withholding Agent

Name of Withholding Agent (Payer) SSN or ITIN
Address (including suite, room, PO Box, or PMB no.) FEIN or CA Corp no.
City State ZIP Code

Total Number of Payees Included Total California Source Income Subject to Withholding .00

Part II Type of Income

Check one type only.

- A Payment to Independent Contractor
B Payment to Independent Contractor Entertainers/Athletes/Speakers
C Trust Distributions
D Rents or Royalties
E Distributions to Domestic Nonresident Partners/Members/Beneficiaries/S Corporation Shareholders
F Estate Distributions
G Other

Table with 7 rows for tax withheld calculations. Line 7: Total Withholding Amount Due. Subtract line 6 from line 3. .00

Schedule of Payees

Table with 4 columns: ID Number, ID Type (SSN or ITIN, FEIN, CA Corp no.), Total Income, Amount of Tax Withheld. Includes Name and Address fields.

Table with 4 columns: ID Number, ID Type (SSN or ITIN, FEIN, CA Corp no.), Total Income, Amount of Tax Withheld. Includes Name and Address fields.

Total Tax Withheld this page .00

Part III Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Withholding Agent's name Withholding Agent's daytime phone number
Withholding Agent's signature
Preparer's name Preparer's signature
Preparer's address
Preparer's SSN/PTIN Preparer's phone daytime phone number

Quarterly Resident and Nonresident Withholding Statement

Name of Withholding Agent (Payer)	SSN/ITIN, FEIN, or CA Corp no.
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Schedule of Payees

ID Number	ID Type	Total Income	Amount of Tax Withheld
	<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no.		
Name			
Address (including suite, room, PO Box, or PMB no.)			

ID Number	ID Type	Total Income	Amount of Tax Withheld
	<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no.		
Name			
Address (including suite, room, PO Box, or PMB no.)			

ID Number	ID Type	Total Income	Amount of Tax Withheld
	<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no.		
Name			
Address (including suite, room, PO Box, or PMB no.)			

ID Number	ID Type	Total Income	Amount of Tax Withheld
	<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no.		
Name			
Address (including suite, room, PO Box, or PMB no.)			

ID Number	ID Type	Total Income	Amount of Tax Withheld
	<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no.		
Name			
Address (including suite, room, PO Box, or PMB no.)			

ID Number	ID Type	Total Income	Amount of Tax Withheld
	<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no.		
Name			
Address (including suite, room, PO Box, or PMB no.)			

ID Number	ID Type	Total Income	Amount of Tax Withheld
	<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no.		
Name			
Address (including suite, room, PO Box, or PMB no.)			

Total Tax Withheld this page 00

Instructions for Form 592

Quarterly Resident and Nonresident Withholding Statement

What's New

For taxable years beginning on or after January 1, 2009, the title for Form 592 has changed from, Quarterly Nonresident Withholding Statement, to Quarterly Resident and Nonresident Withholding Statement, however, the filing requirements have not changed.

General Information

Tax withheld on California source payments is remitted to the Franchise Tax Board (FTB) on a quarterly basis (similar to estimated tax payments) using Form 592, Quarterly Resident and Nonresident Withholding Statement. Form 592 includes a Schedule of Payees section that requires the withholding agent to identify the payment recipients (vendor/payee) and the income and withholding amounts. This schedule will allow the FTB to allocate the withholding payments to the taxpayer (payee) upon receipt of the completed Form 592.

The revised quarterly Form 592 process replaces the prior version of Form 592, Nonresident Withholding Annual Return, and Form 592-A, Foreign Partner or Member Quarterly Withholding Remittance Statement. In addition, when filing Form 592 with the FTB, the withholding agent is no longer required to submit a Form 592-B, Resident and Nonresident Withholding Tax Statement, to the FTB, for each payee. However, withholding agents must continue to provide the payees with paper Forms 592-B at the end of the year which show the total amount withheld for that year.

Round Cents To Dollars – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

For California withholding purposes only, a reference in these instructions to:

- “Nonresident” includes all of the following:
 - Individuals who are not residents of California.
 - Corporations not qualified through the Secretary of State to do business in California or having no permanent place of business in California.
 - Partnerships or limited liability companies (LLCs) with no permanent place of business in California.
 - Any trust without a resident grantor, beneficiary, or trustee, or estates where the decedent was not a California resident.
- “Foreign” refers to non-U.S.

A Purpose

Use Form 592 to report the total withholding for each quarter under California Revenue and Taxation Code (R&TC) Section 18662. The amount of tax to be withheld shall be computed by applying a rate or 7% or such lesser rate as authorized in writing by the Franchise Tax Board. Get Form 589, Resident

and Nonresident Reduced Withholding Request, for more information. Also, Form 592 is used by pass-through entities to flow through withholding credit to their S corporation shareholders, partners, members, or beneficiaries.

Important: This form is also used to report and remit withholding payments by a resident payee.

Do not use Form 592 if you are the buyer or escrow person withholding on the sale of real estate. Use Form 593, Real Estate Withholding Tax Statement, to remit and report real estate withholding. **Do not** use Form 592 to report tax withheld on foreign partners. For more information regarding reporting tax withheld on foreign partners, get Form 592-A, Foreign Partner or Member Quarterly Withholding Remittance Statement, and Form 592-F, Foreign Partner or Member Annual Return.

B Common Errors/Helpful Hints

If you are filing Form 592 only to flow through withholding credits to your S corporation shareholders, partners, members, or beneficiaries, enter your information in Part I as the withholding agent. **Do not** enter the name or ID number of the entity which originally withheld payments from you.

C When and Where to File

The tax withheld on payments to independent contractors, recipients of rents and royalties, distributions to domestic nonresident S corporation shareholders, partners, members, and beneficiaries of estates and trusts, are remitted quarterly. Each quarter has a specific payment due date. The payment quarters and due dates are:

For the payment quarter:	Due Date:
January 1 through March 31, 2009	April 15, 2009
April 1 through May 31, 2009	June 15, 2009
June 1 through August 31, 2009	September 15, 2009
September 1 through December 31, 2009	January 15, 2010

If the due date falls on a weekend, or legal holiday, use the next business day.

Send any payment due and Form 592 to:

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

Federal law requires that payees be notified within 10 days of the quarterly installment payment date regarding any tax withheld. For California withholding purposes, withholding agents should make similar notification. No particular form is required for this notification,

and it is commonly done on the statement accompanying the distribution or payment. However, the withholding agent may choose to report the tax withheld to the payee on a Form 592-B.

D Amending Form 592

Amended forms can only be filed by the withholding agent. To amend Form 592:

- Complete a new Form 592 with the correct information.
- Check the “Amended” box at the top of the revised form.
- Include a letter explaining what changes were made and why.
- Send the amended form and letter to the address listed under General Information C, When and Where to File.

E Electronic Filing and Magnetic Media Requirements

Form 592 information must be filed with the FTB via magnetic media or electronically, using FTB’s Secure Web Internet File Transfer (SWIFT), instead of paper when the number of payees on Form 592 is 250 or more. However, withholding agents must continue to provide vendors/payees with paper Forms 592-B.

Submitting Form 592:

- For electronic filing, submit your file using the SWIFT process as outlined in FTB Pub 923, SWIFT Guide for Nonresident and Real Estate Withholding.
- For magnetic media, submit all the information from Form 592 on a disk to:
WITHHOLDING SERVICES AND
COMPLIANCE
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

For the required file format and record layout for both electronic and magnetic media filing, get FTB Pub. 1023S, Resident and Nonresident Withholding Electronic Submission Requirements.

If you are the preparer for more than one withholding agent, provide a separate electronic file or disk for each withholding agent.

For electronic filing or magnetic media, submit your payment using Electronic Funds Transfer (EFT) or Form 592-V, Payment Voucher for Resident and Nonresident Withholding Electronic Submission.

F Interest and Penalties

Interest on late payments is computed from the due date of the withholding to the date paid. Failure to withhold may result in the withholding agent being personally liable for the amount of tax that should have been withheld and for interest and penalties. Failure to provide correct Forms 592-B to the payees

by the due date may result in penalties up to \$100 per Form 592-B.

Specific Instructions

Taxable Year – Make sure the year in the upper left corner of Form 592 represents the calendar year in which the withholding took place. However, if current distribution represents prior taxable year California source income, attach a letter explaining that the distribution took place in the current withholding year, but was for a prior taxable year.

Magnetic Media or Electronic Filing – Check the box if providing the schedule of payees to the FTB electronically or via magnetic media.

Magnetic media or electronic filing is required if you withheld on 250 or more payees.

Payment Due Date – Check the appropriate box representing the quarterly due date for the tax withheld.

Part I – Enter the withholding agent's name, ID number, and address. If your entity is an S corporation, partnership, LLC, estate, or trust that received payments or distributions that were withheld upon by another entity and you are flowing through the withholding credit to your S corporation shareholders, partners, members, or beneficiaries, enter your entity's name, ID number, and address in the withholding agent area.

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

Enter the total number of payees listed on the Schedule of Payees.

Enter the total California source income subject to withholding from the attached schedule of payees.

Part II

Type of Income – Check the box that reflects the type of income withheld upon during this quarter. **Only one type of income can be checked.** If you withheld tax on more than one type of income for the quarter, submit a separate Form 592 for each type of income.

Line 1 – Enter the total tax withheld from the Schedule of Payees on Side 1.

Line 2 – Enter the total tax withheld from any additional pages of the Schedule of Payees.

Line 3 – Add line 1 and line 2. This is the total amount of tax withheld.

Line 4 – Enter the amount of prior payments made to FTB and not previously distributed to payees on a prior Form 592.

Line 5 – Enter the amount withheld by another entity that's being allocated to your S corporation shareholders, partners, members, or beneficiaries. If any of the amount withheld by the other entity is to be used against the tax owed by your entity, do **not** include that amount in line 5. Attach a note to Form 592 explaining how much of the credit will be used to offset your tax due.

Line 7 – Subtract line 6 from line 3 and enter the balance due. If less than zero, enter -0-. Attach a check or money order for the full amount payable to the "Franchise Tax Board." Write the withholding agent's ID number and "2009 Form 592" on the check or money order.

Schedule of Payees – Enter all the requested information for each payee you report as having received California source income to guarantee each payee's withholding payment is timely and applied properly. If you withheld tax on multiple payees for the quarter, use additional pages as necessary, starting with Side 2. Be sure to include the withholding agent's name and ID number at the top of each additional page.

ID Number, Name, and Address – Enter the ID number, name, and address for the payee.

Total Quarterly Income – Enter the amount of income/distributions withheld upon for the quarter. **Do not** include return of capital.

Amount of Tax Withheld – Enter the total amount withheld for the quarter.

Part III – Complete the withholding agent's and preparer's information.

Additional Information

For additional information or to speak to a representative regarding this form, call the Withholding Services and Compliance automated telephone service at: **888.792.4900** or 916.845.4900 (not toll-free).

OR write to:

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

For information on requirements to file a California tax return or to get forms, call:

From within the
United States. 800.852.5711
From outside the
United States. 916.845.6500
(not toll-free)

You can download, view, and print California tax forms and publications from our website at **ftb.ca.gov**.

OR to get forms by mail write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Assistance for Persons with Disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call:

TTY/TDD 800.822.6268

Asistencia Telefonica y en el Internet

Dentro de los Estados Unidos,

llame al 800.852.5711

Fuera de los Estados

Unidos, llame al 916.845.6500
(cargos aplican)

Sitio web: **ftb.ca.gov**

Asistencia para personas discapacitadas

Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos o de habla pueden llamar al TTY/TDD 800.822.6268.

Resident and Nonresident Withholding Tax Statement

2009

592-B

Copy A FOR WITHHOLDING AGENT'S RECORDS

Part I Recipient

Name of Recipient		SSN or ITIN
Address (including suite, room, PO Box, or PMB no.)		<input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no.
City	State	ZIP Code

Part II Withholding Agent

Name of Withholding Agent (Payer/S Corporation/Partnership/LLC/Trust)		SSN or ITIN
Address (including suite, room, PO Box, or PMB no.)		<input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no.
City	State	ZIP Code
		Daytime telephone number ()

Part III Type of Income Subject to Withholding. Check the applicable box(es).

<input type="checkbox"/> Payment to Independent Contractor (I/C)	<input type="checkbox"/> Payment to I/C Entertainer/Athletes/Speakers	<input type="checkbox"/> Rents or Royalties	<input type="checkbox"/> Estate Distributions	<input type="checkbox"/> Trust Distributions	<input type="checkbox"/> Allocations to Foreign (non U.S.) Nonresident Partners/Members	<input type="checkbox"/> Distributions to Domestic (U.S.) Nonresident S corporation Shareholders/Partners/Members/Beneficiaries	<input type="checkbox"/> Other (describe)
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Part IV Tax Withheld

1 Total income subject to withholding	1	00
2 Total California tax withheld	2	00

Withholding Agent Instructions

What's New

For taxable years beginning on or after January 1, 2009, the title for Form 592-B has changed from, Nonresident Withholding Tax Statement, to Resident and Nonresident Withholding Tax Statement, however, the filing requirements have not changed.

General Information

Registered Domestic Partners (RDP) – RDPs under California law must file their California income tax returns using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

If you entered into in a same sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic partnership, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. For more information on what states have legal unions that are considered substantially equivalent, go to our website at ftb.ca.gov and search for RDP.

For purposes of California Income tax, references to a spouse, a husband, or a wife also refer to a California registered domestic partner (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.

Round Cents To Dollars – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

A Purpose

For purposes of this form, the term, nonresident, refers to both domestic and foreign recipients. A domestic nonresident is a person living outside of California, but living in the United States. If you are a resident living outside of the United States, you are a foreign nonresident.

Use Form 592-B, Resident and Nonresident Withholding Tax Statement, to show the amount of income subject to withholding and tax. Complete a separate Form 592-B for each resident or nonresident. Pass-through entities which were withheld upon by another entity should use Form 592, Quarterly

Resident and Nonresident Withholding Statement, to flow-through the withholding to their S corporation shareholders, partners, members, or beneficiaries whether they are residents or nonresidents of California.

Use Form 592, to remit withholding payments during the year. To remit foreign partner withholding payments use Form 592-A, Foreign Partner or Member Quarterly Withholding Remittance Statement.

B Common Errors / Helpful Hints

- Get identification numbers from all payees.
- Complete all fields.
- Complete Form(s) 592-B timely to avoid penalties.

C Who Must Complete

Form 592-B must be completed by any person who:

- Has withheld on payments to residents or nonresidents.
- Is a pass-through entity that was withheld upon and must flow-through the withholding credit.

Give one copy of Form 592-B to the persons or entities withheld upon.

D When To Complete

Form 592-B must be provided to:

- Each resident or nonresident before January 31 following the close of the calendar year.
- Foreign partners in a partnership or members in a limited liability company (LLC) on or before the 15th day of the 4th month following the close of the taxable year.

If all the partners in the partnership or members in the LLC are foreign, Form(s) 592-B must be provided on or before the 15th day of the 6th month after the close of the taxable year.

Copy A of Form 592-B is retained by the withholding agent.

Copy B of Form 592-B is provided to the recipient to file with their state tax return.

Federal law requires that payees be notified within 10 days of the quarterly installment payment date regarding any tax withheld. For California withholding purposes, withholding agents should make similar notification. No particular form is required for this notification, and it is commonly done on the statement accompanying the distribution or payment. However, the withholding agent may choose to report the tax withheld to the payee on a Form 592-B.

E Penalties

The withholding agent must furnish complete and correct copies of Form(s) 592-B to the recipient (vendor/payee) by the due date.

If the withholding agent fails to provide complete, correct, and timely Form(s) 592-B to the recipient (vendor/payee), the penalty per Form 592-B is:

- \$50 if provided late to the recipient.
- \$100 or 10% of the amount required to be reported (whichever is greater) if the failure is due to intentional disregard of the requirement.

Specific Instructions

Year – Make sure the year in the upper left corner of Form 592-B represents the calendar year in which the withholding took place. However, if an S corporation's, partnership's, LLC's, or trust's current distribution represents a prior taxable year of California source income, attach a letter to that Form 592-B explaining that the distribution took place in the current withholding year, but was for a prior tax year. (Except for foreign partners, withholding of tax by withholding

agents must be on a calendar-year basis, regardless of the accounting period adopted by the vendor/payee or withholding agent.)

For foreign partners in a partnership, or foreign members in an LLC, make sure the year in the upper left corner of Form 592-B is the year that the partnership's or LLC's taxable year ended. For example, if the partnership's or LLC's taxable year ended 12/31/08, use the 2008 Form 592-B.

Part I – Recipient

Enter the name, tax identification number, and address for the recipient (vendor/payee).

If the recipient is a **grantor trust**, enter the grantor's individual name and SSN or ITIN. **Do not enter the name of the trust or trustee information.** (For tax purposes, grantor trusts are transparent. The individual grantor must report the income and claim the withholding on the individual's California tax return.)

If the recipient is a **non-grantor trust**, enter the name of the trust and the trust's federal employer identification number (FEIN). **Do not enter trustee information.**

If the trust has applied for a FEIN, but it has not been received, zero fill the space for the trust's FEIN and attach a copy of the federal application behind Form 592-B. After the FEIN is received, amend Form 592-B to submit the assigned FEIN.

Only withholding agents can complete an amended Form 592-B. Upon completion, the withholding agent should provide Copy B to the recipient. If a recipient notices an error, the recipient should contact the withholding agent.

If the recipients are married/RDP, enter only the name and SSN or ITIN of the primary spouse/RDP. However, if the recipients intend to file separate California tax returns, the withholding agent should split the withholding and complete a separate Form 592-B for each spouse/RDP.

Part II – Withholding Agent

Enter the withholding agent's name, tax identification number, address, and telephone number.

Private Mail Box – Include the Private Mail Box (PMB) in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Part III – Type of Income Subject to Withholding

Check the box(es) for the type of income subject to withholding.

Part IV – Tax Withheld

Line 1

Enter the total income subject to withholding.

Line 2

Enter the total California tax withheld. The amount of tax to be withheld is computed by applying a rate of 7% on items of income subject to withholding, i.e. interest, dividends, rents and royalties, prizes and winnings, premiums, annuities, emoluments, compensation for personal services, and other fixed or determinable annual or periodical gains, profits and income. For foreign partners the rate is 9.3%. For pass through entities, the amount withheld is allocated to partners, members, S corporation shareholders, or beneficiaries, whether they are residents or nonresidents of California, in proportion to their ownership or beneficial interest.

Resident and Nonresident Withholding Tax Statement

2009

592-B

Copy B FILE WITH THE STATE RETURN

Part I Recipient

Name of Recipient		SSN or ITIN
Address (including suite, room, PO Box, or PMB no.)		<input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no.
City	State	ZIP Code

Part II Withholding Agent

Name of Withholding Agent (Payer/S Corporation/Partnership/LLC/Trust)		SSN or ITIN
Address (including suite, room, PO Box, or PMB no.)		<input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no.
City	State	ZIP Code
		Daytime telephone number ()

Part III Type of Income Subject to Withholding. Check the applicable box(es).

<input type="checkbox"/> Payment to Independent Contractor (I/C)	<input type="checkbox"/> Payment to I/C Entertainer/ Athletes/ Speakers	<input type="checkbox"/> Rents or Royalties	<input type="checkbox"/> Estate Distributions	<input type="checkbox"/> Trust Distributions	<input type="checkbox"/> Allocations to Foreign (non U.S.) Nonresident Partners/Members	<input type="checkbox"/> Distributions to Domestic (U.S.) Nonresident S corporation Shareholders/Partners/Members/Beneficiaries	<input type="checkbox"/> Other (describe)
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Part IV Tax Withheld

1 Total income subject to withholding	1	00
2 Total California tax withheld	2	00

For Privacy Notice, get form FTB 1131.

7101093

Form 592-B 2008



Instructions for Recipient

This withholding of tax does not relieve you of the requirement to file a California tax return within three months and fifteen days (two months and fifteen days for a corporation) after the close of your taxable year.

You may be assessed a penalty if:

- You do not file a California tax return.
- You file your tax return late.
- The amount of withholding does not satisfy your tax liability.

How to Claim the Withholding

Report the income as required and enter the amount from line 2 above on your California tax return as real estate and other withholding or nonresident withholding. Attach the top portion of Form 592-B, Copy B to the lower front of your California tax return. Make a copy for your records.

If you are a partnership or LLC, you may either flow-through the entire amount to your partners or members or claim the withholding, to the extent of your outstanding tax liability, on your tax return. If the withholding exceeds the amount of tax you still owe on your tax return, you must flow-through the excess to your partners or members. If you do not have an outstanding balance on your tax return, you must flow-through the entire amount to your partners or members. Use Forms 592 and 592-B to flow the withholding to your partners or members.

If you are an estate or trust, you must flow-through the withholding to your beneficiaries if the related income was distributed. Use Forms 592 and 592-B to flow-through the withholding to your beneficiaries. If you did not distribute the income,

you must claim the withholding on the fiduciary return, Form 541, California Fiduciary Income Tax Return.

If you are an S corporation, you can flow-through all of the withholding to your shareholders, claim a portion on your corporation return, Form 100S, California S Corporation Franchise or Income Tax Return, and flow-through the rest to your shareholders, or claim all of the withholding on the S corporation return. Use Forms 592 and 592-B to flow-through the withholding to your shareholders.

The amount shown as "Total income subject to withholding" may be an estimate or may only reflect how withholding was calculated. Be sure to report your actual taxable California source income. If you are an independent contractor or receive rents or royalties, see your contract and/or Form 1099 to determine your California source income. If you are an S corporation shareholder, partner, member, or beneficiary of an S corporation, partnership, LLC, estate, or trust, see your California Schedule K-1 (100S, 565, 568, 541), Share of Income, Deductions, Credits, etc., issued by that entity to determine your California source income.

Additional Information

For more information or to speak to a representative regarding this form, call the Withholding Services and Compliance's automated telephone service at: **888.792.4900** or 916.845.4900 (not toll free).

OR write to:

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

For information on requirements to file a California tax return or to get forms, call:

From within the United States 800.852.5711
From outside the United States 916.845.6500 (not toll-free)

You can download, view, and print California tax forms and publications from our website at **ftb.ca.gov**.

OR to get forms by mail, write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Assistance for Persons with Disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call:

TTY/TDD 800.822.6268

Asistencia Telefonica y en el Internet

Sitio web: **ftb.ca.gov**

Dentro de los Estados Unido
llame al 800.852.5711
Fuera de los Estados Unidos,
llame al 916.845.6500 (cargos aplican)

Asistencia para Personas Discapacitadas

Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos o de habla pueden llamar al TTY/TDD 800.822.6268.