

2007 Nonresident Withholding Tax Statement

592-B

Attach to Form 592 for each recipient. **Copy A FOR FRANCHISE TAX BOARD**

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	Country	

Part II Withholding Agent

Name of Withholding Agent (Payer/S Corporation/Partnership/LLC/Trust)			Withholding Agent's 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	<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

Registered Domestic Partners (RDP) – Effective for taxable years beginning on or after January 1, 2007, 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 will 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, effective for taxable years beginning on or after January 1, 2007, 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 www.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 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 – Beginning with the 2007 tax forms, round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If you do not round, the FTB will disregard the cents. This change helps process your returns quickly and accurately by providing consistency with the electronically filed returns.

General Information

Purpose

Use Form 592-B, Nonresident Withholding Tax Statement, to show the amount of income subject to withholding and tax withheld for nonresidents for the year. File a separate Form 592-B for each nonresident. Pass-through entities which were withheld upon by another entity should use Form 592-B 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-A, Nonresident Withholding Remittance Statement, to remit withholding payments during the year. Use Form 592, Nonresident Withholding Annual Return, to report the total withholding for the year and as a transmittal form for Form 592-B.

Common Errors / Helpful Hints

- Obtain identification numbers from all payees.
- Complete all fields.
- Complete and file Form(s) 592-B timely to avoid penalties.
- For examples of how to complete Form 592-B under various situations, go to our Website at www.ftb.ca.gov and search for **Form 592 Examples**.

Who Must File

Any person who has withheld on payments to nonresidents, or is a pass-through entity that was withheld upon and must flow through the withholding credit, must file Form(s) 592-B (with Form 592, Nonresident Withholding Annual Return) with the Franchise Tax Board (FTB) and give two copies of Form 592-B to the persons or entities withheld upon.

Withholding agents who withhold based on Form 594, Notice to Withhold Tax at Source, should not include that withholding on Form 592-B.

When and Where to File

File Copy A of this form together with Form 592, Nonresident Withholding Annual Return, with the FTB on or before January 31 following the close of the calendar year unless you are withholding on foreign (non-U.S.) partners. For withholding on foreign partners, file Form(s) 592-B with Form 592, Side 2 on or before the 15th day of the 4th month following the close of the partnership's tax year. (If all the partners in the partnership are foreign, Form(s) 592-B and Form 592 must be filed on or before the 15th day of the 6th month after the close of the partnership's tax year.)

Attach Copy A of Form 592-B to the back of Form 592 and mail with payment to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

If you are filing Form(s) 592-B by magnetic media, see Instructions for Form 592, Magnetic Media Requirements, for instructions on mailing the disk or CD to the FTB.

Distribute the other copies of Form 592-B as follows:

- **Copies B & C** – Send to the recipient (vendor/payee) by the same date that Copy A is due to the FTB.
- **Copy D** – Retained by withholding agent.

Penalties

The withholding agent must furnish complete and correct copies of Form(s) 592-B to the FTB and 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 FTB for all nonresident withholding other than foreign partner withholding, the penalty per Form 592-B is:

- \$15 if filed within 30 days after the due date.
- \$30 if filed by August 1.
- \$50 if filed after August 1 or a correct form is not filed.
- \$100 or 10% of the amount required to be reported (whichever is greater) if the failure is due to intentional disregard of the requirement.

If the withholding agent fails to provide complete, correct, and timely Form(s) 592-B to the FTB for foreign partner withholding, the penalty per Form 592-B is:

- \$15 if filed within 30 days after the due date.
- \$50 if filed more than 30 days late or a correct form is not filed.
- \$100 or 10% of the amount required to be reported (whichever is greater) if the failure is due to intentional disregard of the requirement.

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

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

Year – Make sure the year in the upper left corner of Form 592-B represents the calendar year in which the withholding took place. If an S corporation's, partnership's, limited liability company's, or trust's current distribution represents prior year California source income, go to our Website at www.ftb.ca.gov and get the Form 592-B that represents the year the income was earned. In addition, attach a letter to the Form 592-B explaining that the distribution took place in the current withholding year, but was for a prior 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 partner withholding, make sure the year in the upper left corner of Form 592-B is the year that the partnership's taxable year ended. **For example**, if the partnership's taxable year ended 12/31/06, use the 2006 form.

Part I

Enter the tax identification number, name, 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 disregarded. 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 the FEIN, but it has not been received, enter "Applied For" in the FEIN field. Send the completed form and retain a copy. After the FEIN is received, complete another Form 592-B, and write "Amended" at the top of the form and fax it to (916) 845-9512. Be sure to attach a copy of the original Form 592-B. Write "Copy" at the top of the form.

Amended forms can only be filed by the withholding agent. Whenever an amended Form 592-B is provided to the FTB, Copies B & C should also be provided to the recipient. If a Recipient notices an error; the recipient should contact the withholding agent.

If the recipients are husband/RDP and wife/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, you should split the withholding and complete a separate Form 592-B for each spouse/RDP.

Part II

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

Part III

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

Part IV

Line 1

Enter the amount of income withheld upon.

Line 2

Enter the amount withheld.

2007 Nonresident Withholding Tax Statement

592-B

Copy B FILE WITH THE STATE RETURN

Part I Recipient

Name of Recipient, SSN or ITIN, Address, City, State, ZIP Code, Country, FEIN, CA Corp no.

Part II Withholding Agent

Name of Withholding Agent, Withholding Agent's SSN or ITIN, Address, City, State, ZIP Code, Daytime telephone number, FEIN, CA Corp no.

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

Payment to Independent Contractor, Rents or Royalties, Estate Distributions, Trust Distributions, Allocations to Foreign (non-U.S.) Nonresident Partners/Members, Distributions to Domestic (U.S.) Nonresident S corporation Shareholders/Partners/Members/Beneficiaries, Other (describe)

Part IV Tax Withheld

Table with 2 rows: 1 Total income subject to withholding, 2 Total California tax withheld. Columns for amount and code.

Attach only the top portion of this form to the front of your California tax return (as you would a Form W-2).

For Privacy Notice, get form FTB 1131.

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Form 592-B 2007



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

To claim the withholding credit, report the income as required and enter the amount shown from Line 2 on your California tax return, nonresident withholding line. Attach the top portion of Form 592-B, Copy B, to the lower front of your California tax return.

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

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

income, you must claim the withholding on the fiduciary return (Form 541) instead of flowing the withholding to your beneficiaries.

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

Caution: The amount shown as "Total amount 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) issued by that entity to determine your California source income.

Additional Information

For additional information or to speak to a representative regarding this form, call the Withholding Services and Compliance's automated telephone service at: (888) 792-4900 (toll-free) or (916) 845-4900.

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 www.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 en el Internet: www.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.

2007 Nonresident Withholding Tax Statement

592-B

Copy C FOR RECIPIENT'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	Country	

Part II Withholding Agent

Name of Withholding Agent (Payer/S Corporation/Partnership/LLC/Trust)			Withholding Agent's 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	<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

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

To claim the withholding credit, report the income as required and enter the amount shown from Line 2 on your California tax return, nonresident withholding line. Attach the top portion of Form 592-B, Copy B, to the lower front of your California tax return.

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

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

you must claim the withholding on the fiduciary return (Form 541) instead of flowing the withholding to your beneficiaries.

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

Caution: The amount shown as "Total amount 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) issued by that entity to determine your California source income.

Additional Information

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Withholding Agent Instructions

What's New

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Use Form 592-A, Nonresident Withholding Remittance Statement, to remit withholding payments during the year. Use Form 592, Nonresident Withholding Annual Return, to report the total withholding for the year and as a transmittal form for Form 592-B.

Common Errors / Helpful Hints

- Obtain identification numbers from all payees.
- Complete all fields.
- Complete and file Form(s) 592-B timely to avoid penalties.
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Penalties

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Part I

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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 disregarded. The individual grantor must report the income and claim the withholding on the individual's California tax return.)

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Part II

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

Part III

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

Part IV

Line 1

Enter the amount of income withheld upon.

Line 2

Enter the amount withheld.

File **Copy A** with Form 592, Nonresident Withholding Annual Return.

Copies B and C are for the recipient.

Copy D is for the withholding agent's records.