

ADDENDUM TO FINAL STATEMENT OF REASONS FOR THE
ADOPTION OF REGULATION SECTION 18662-0, AMENDMENT TO EXISTING REGULATION
SECTIONS 18662-1 THROUGH 18662-8, REPEAL OF EXISTING REGULATION SECTION
18662-7 AND RESERVATION OF SECTION FOR FUTURE USE, REPEAL OF EXISTING
REGULATION SECTIONS 18662-11 THROUGH 18662-14, AND ADOPTION OF REGULATION
SECTION 19002, RELATING TO WITHHOLDING AT SOURCE REGULATIONS

The following nonsubstantive changes have been made:

1. In California Code of Regulations, title 18, section 18662-0, the entire Table of Contents has been substantially shortened and streamlined.
2. In California Code of Regulations, title 18, sections 18662-1 through 18662-8, and 19002, "Reference cited:" has been changed to "Reference:"
3. In California Code of Regulations, title 18, section 18662-3(i)(1), the phrase "(could be business or individual)" has been modified to read "(business or individual, as applicable)"
4. In California Code of Regulations, title 18, section 18662-3(k)(2), the phrase "Total number of payees reported on FTB Form 593-V" has been modified to read "Total number of FTB Forms 593 submitted"
5. In California Code of Regulations, title 18, section 18662-4(j)(14), the phrase "; submit withholding amount along with Form 592-A" is added at the end of the sentence for clarification.
6. In California Code of Regulations, title 18, section 18662-4(k)(4), "daytime telephone number, fax number" is deleted.
7. In California Code of Regulations, title 18, section 18662-4(l)(9), is added to read "Withholding amount (multiply the net source payment by 7 percent)" to address a missing item contained in FTB Form 589, Nonresident Reduced Withholding Request.
8. In California Code of Regulations, title 18, section 18662-4(l)(9), is renumbered as In California Code of Regulations, title 18, section 18662-4(l)(10)"
9. In California Code of Regulations, title 18, section "18662-4(l)(10), is renumbered as In California Code of Regulations, title 18, section "18662-4(l)(11)"
10. In California Code of Regulations, title 18, section 18662-5(d)(1)(B), the references to "(B)(1), (B)(2), or (B)(3)" are being corrected to read "(B)1., (B)2., or (B)3."
11. In California Code of Regulations, title 18, section 18662-5(i), the detail relating to FTB Form 588 is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-4, subsection (k)"
12. In California Code of Regulations, title 18, section 18662-5(j), the detail relating to FTB Form 589 is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-4, subsection (l)"
13. In California Code of Regulations, title 18, section 18662-5(l), the detail relating to FTB Form 590 is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-4, subsection (h)"
14. In California Code of Regulations, title 18, section 18662-6(g), the detail relating to FTB Form 590 is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-4, subsection (h)"

15. In California Code of Regulations, title 18, section 18662-6(h), the detail relating to FTB Form 592 is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-4, subsection (i)"
16. In California Code of Regulations, title 18, section 18662-6(i), the detail relating to FTB Form 588 is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-4, subsection (k)"
17. In California Code of Regulations, title 18, section 18662-6(j), the detail relating to FTB Form 589 is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-4, subsection (l)"
18. In California Code of Regulations, title 18, section 18662-8(g), the detail relating to FTB Form 593 is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-3, subsection (j)"
19. In California Code of Regulations, title 18, section 18662-8(h), the detail relating to FTB Form 593-V is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-3, subsection (k)"
20. In California Code of Regulations, title 18, section 18662-8(i), the detail relating to FTB Form 592 is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-4, subsection (i)"
21. In California Code of Regulations, title 18, section 18662-8(k), the detail relating to FTB Form 592-F is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-4, subsection (j)"
22. In California Code of Regulations, title 18, section 18662-8(l)(3), "telephone number" has been added to coincide with the language in FTB Form 592-A.
23. In California Code of Regulations, title 18, section 18662-8(n), the detail relating to FTB Form 593-C is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-3, subsection (i)"
24. In California Code of Regulations, title 18, section 19002(a), changes were made to the language for clarity purposes.
25. In California Code of Regulations, title 18, section 19002(f), the detail relating to FTB Form 592-B is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-8, subsection (m)"
26. In California Code of Regulations, title 18, section 19002(g), the detail relating to FTB Form 593 is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-3, subsection (j)"
27. In California Code of Regulations, title 18, section 19002(h), the detail relating to FTB Form 592-B is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-4, subsection (i)"
28. In California Code of Regulations, title 18, section 19002(i), the detail relating to FTB Form 592-V is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-8, subsection (j)"
29. In California Code of Regulations, title 18, section 19002(j), the detail relating to FTB Form 593-V is being deleted as redundant, and instead a cross-reference is being inserted to read "See Regulation section 18662-3, subsection (k)"
30. In addition, certain minor grammatical changes, mostly the addition of commas, have been made, as well as minor changes to the existing language being repealed to reflect the actual existing regulation language.