

2008 Nonresident Withholding Tax Statement

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	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 (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

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. Complete a separate Form 592-B for each nonresident. Pass-through entities which were withheld upon by another entity should use Form 592 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, Quarterly Nonresident Withholding Statement, 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.

Common Errors / Helpful Hints

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

Who Must Complete

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

- Has withheld on payments to 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.

When To Complete

Form 592-B must be provided to:

- Each nonresident before January 31 following the close of the calendar year.
- Foreign partners on or before the 15th day of the 4th month following the close of the partnership's taxable year.

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

Distribute the copies of Form 592-B as follows:

- **Copy A** – Retained by withholding agent.
- **Copy B** – Provide to the recipient to file with their state 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.

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

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. However, if an S corporation’s, partnership’s, limited liability company’s, or trust’s current distribution represents a prior tax year 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 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 12/31/07, use the 2007 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 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-grator 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. After the FEIN is received, complete another Form 592-B and write “Amended” in the top margin.

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

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 total income subject to withholding.

Line 2

Enter the total California tax withheld.

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592-B

Copy B FILE WITH THE STATE RETURN

Part I Recipient

Name of Recipient, SSN or ITIN, Address, City, State, ZIP Code, Country

Part II Withholding Agent

Name of Withholding Agent, Withholding Agent's SSN or ITIN, Address, City, State, ZIP Code, Daytime telephone number

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

Payment to Independent Contractor, Payment to I/C Entertainer/Athletes/Speakers, Rents or Royalties, Estate Distributions, Trust Distributions, Allocations to Foreign, Distributions to Domestic, Other

Part IV Tax Withheld

Table with 2 rows: 1 Total income subject to withholding, 2 Total California tax withheld

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...

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.

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...

If you are an estate or trust, you must flow-through the withholding to your beneficiaries if the related income was distributed.

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) and flow-through the rest 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.

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.