TAXABLE YEAR **2009**

Foreign Partner or Member Quarterly Withholding Remittance Statement

CALIFORNIA FORM **592-A**

To be filed by the Withholding Agent.

Taxable year: Beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Installment 1 Due by the 15th day of 4th month of taxable year; for weekend or holiday, see instructions.

Name of Withholding Agent | SSN or ITIN

Address (including suite, room, PO Box, or PMB no.) | FEIN

City | State | ZIP Code

Contact person | Phone ( )

Make your check or money order payable to the: "Franchise Tax Board." Write your SSN or ITIN, or FEIN and "2009 Form 592-A" on it.
Mail Form 592-A and your check or money order to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0651.

Amount of payment .00

For Privacy Notice, get form FTB 1131.

7091093

Form 592-A 2008

DETACH HERE — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — DETACH HERE

TAXABLE YEAR **2009**

Foreign Partner or Member Quarterly Withholding Remittance Statement

CALIFORNIA FORM **592-A**

To be filed by the Withholding Agent.

Taxable year: Beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Installment 2 Due by the 15th day of 6th month of taxable year; for weekend or holiday, see instructions.

Name of Withholding Agent | SSN or ITIN

Address (including suite, room, PO Box, or PMB no.) | FEIN

City | State | ZIP Code

Contact person | Phone ( )

Make your check or money order payable to the: "Franchise Tax Board." Write your SSN or ITIN, or FEIN and "2009 Form 592-A" on it.
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Foreign Partner or Member Quarterly Withholding Remittance Statement

CALIFORNIA FORM **592-A**

To be filed by the Withholding Agent.

Taxable year: Beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Installment 3 Due by the 15th day of 9th month of taxable year; for weekend or holiday, see instructions.

Name of Withholding Agent | SSN or ITIN

Address (including suite, room, PO Box, or PMB no.) | FEIN

City | State | ZIP Code

Contact person | Phone ( )

Make your check or money order payable to the: "Franchise Tax Board." Write your SSN or ITIN, or FEIN and "2009 Form 592-A" on it.
Mail Form 592-A and your check or money order to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0651.

Amount of payment .00

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Form at bottom of page.

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TAXABLE YEAR **2009**

Foreign Partner or Member Quarterly Withholding Remittance Statement

CALIFORNIA FORM **592-A**

To be filed by the Withholding Agent.

Taxable year: Beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Installment 4 Due by the 15th day of 12th month of taxable year; for weekend or holiday, see instructions.

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

Make your check or money order payable to the: "Franchise Tax Board." Write your SSN or ITIN, or FEIN and "2009 Form 592-A" on it.
Mail Form 592-A and your check or money order to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0651.

Amount of payment

.00

For Privacy Notice, get form FTB 1131.

7091093

Instructions for Form 592-A

Foreign Partner or Member Quarterly Withholding Remittance Statement

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2005**, and to the California Revenue and Taxation Code (R&TC).

What's New

Increase In Rates – For taxable years beginning on or after January 1, 2009, the maximum personal income tax rate is increased to 9.55%. In addition, non-California Partnerships are subject to withholding requirements on a sale of California real property at a rate of 3 1/3% of sales proceeds or 9.55% of gain. The alternative withholding rates for the sale of California real property by S corporations is increased to 11.05% and 13.05% for Financial S corporations.

General Information

Partnership or limited liability company (LLC) withholding on foreign partners or members is remitted quarterly to the Franchise Tax Board (FTB) with Form 592-A, Foreign Partner or Member Quarterly Withholding Remittance Statement. At the close of the taxable year, the partnership or LLC completes Form 592-F, Foreign Partner or Member Annual Return, to report the total withholding for the year and allocate the income or gain and related withholding to the foreign partners or members. A completed Form(s) 592-B, Resident and Nonresident Withholding Tax Statement, must be provided to the payees.

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

Use Form 592-A, to remit withholding payments to the FTB made during the year on partnership or LLC income or gain allocable under IRC Section 704 to foreign (non-U.S.) partners or members.

B Withholding Rates

Withholding is required on payments made to nonresidents for income received from California sources, California Revenue and Tax Code (R&TC) Section 18662. For foreign partners or members, the withholding rate is the maximum California tax rate applicable to the partner (corporations 8.84%, banks 10.84%, foreign partners 9.55% that are not corporations or banks).

C Waivers

There is no provision in the law to allow waivers or reduced withholding to foreign partners or members.

If the distribution from a partnership or LLC is determined to be a return of capital or does not represent taxable income for the current or prior years, no withholding is required. Although a waiver is not required in these situations, the partnership or LLC may be subject to the penalty for failing to withhold if, at audit, the FTB determines that the distribution represented taxable income.

D Interest and Penalties

The law provides for interest and penalties on late payments of withholding. Interest is computed from the due date of the withholding to the date paid.

- Failure to timely 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 Forms 592-B to the payees may result in penalties up to $100 per Form 592-B.

How to Complete Form 592-A

Enter all the information requested on the remittance statement.

Enter the beginning and ending dates of the partnership's or LLC's taxable year. The year at the top of the form should be the same as the ending taxable year.

To ensure timely and proper application of the withholding payment to the withholding agent's account, enter the social security number (SSN) or individual taxpayer identification number (ITIN), or federal employer identification number (FEIN) of the partnership or LLC in the spaces provided. 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 payment amount that represents withholding on partnership or LLC income or gain allocable under IRC Section 704 to foreign (non-U.S.) partners or members. If you have withholding for domestic and foreign partners or members, you can use the Installment Payment Worksheet that follows these instructions to figure the required installment payment amounts of withholding for foreign partners. For more information about withholding on foreign partners, get FTB Pub.1017, Resident and Nonresident Withholding Guidelines.

Do not use Form 592-A to report tax withheld on domestic nonresident partners or members. For more information regarding reporting tax withheld on domestic nonresident partners, see Form 592, Quarterly Resident and Nonresident Withholding Statement.

When and Where to File

Payments with Form 592-A are due quarterly to the FTB on the 15th day of the 4th, 6th, 9th, and 12th month of the partnership's or LLC's taxable year. Make your check or money order payable to: "Franchise Tax Board." Write your SSN or ITIN, or FEIN and "2009 Form 592-A" on it. Mail Form 592-A and payment to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

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 or 916.845.4900 (not toll-free).

OR write to:

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

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

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)

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, 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.

Installment Payment Worksheet

for Foreign Partner or Member Withholding

(Keep for your records. Do not send to the Franchise Tax Board.)

Complete only if the partnership or limited liability company (LLC) has foreign (non-U.S.) partners or members.

Complete column (a) before going to the next column.		(a) 1st Installment	(b) 2nd Installment	(c) 3rd Installment	(d) 4th Installment
			First 3 months	First 6 months	First 9 months
1 Enter the partnership's or LLC's California source taxable income for each period	**1**				
2 Annualization amounts	**2**		4	2	1.33333
3 Multiply line 1 by line 2	**3**				
		First 3 months	First 5 months	First 8 months	First 11 months
4 Enter the partnership's or LLC's California source taxable income for each period	**4**				
5 Annualization amounts	**5**	4	2.4	1.5	1.09091
6 Multiply line 4 by line 5	**6**				
7 Annualized California source taxable income. In column (a), enter the amount from line 6, column (a). In columns (b), (c), and (d), enter the **smaller** of the amounts from line 3 or line 6 in each column	**7**				
8 Foreign partner's or member's share of line 7 (annualized California source taxable income)	**8**				
9 Multiply line 8 by maximum tax rate	**9**				
10 Applicable percentage	**10**	23.75%	47.5%	71.25%	95%
11 Multiply line 9 by the percentage on line 10	**11**				
12 (a)	**12(a)**	zero			
(b) Enter the amount from line 13, column (a)	**12(b)**				
(c) Enter the sum of line 13, column (a) and line 13, column (b)	**12(c)**				
(d) Enter the sum of line 13, column (a); line 13, column (b); and line 13, column (c)	**12(d)**				
13 Installment payments of withholding tax due for foreign partners or members. Subtract line 12 from line 11. If less than zero, enter -0-	**13**				

Using this installment payment worksheet and timely paying the calculated amounts protects you from penalties for underpayment. However, you may still need to make a fifth payment with Form 592-F, Foreign Partner or Member Annual Return, after the end of the year. If you know exactly what the foreign partner's or member's share of California source partnership or LLC income is for the quarter, you can calculate the quarterly payment by multiplying the partner's or member's share of California source taxable income for the quarter by the maximum tax rate (currently, 8.84% for corporations, 10.84% for banks and financial institutions, and 9.55% for all others) instead of using this worksheet.