

# Nonresident Withholding Exemption Certificate for Previously Reported Income

**590-P**

The payee completes this form and submits it to the withholding agent. The withholding agent keeps this form with their records.

## Withholding Agent Information

Name of S corporation, partnership, or LLC

## Payee Information

Name of S corporation shareholder, partnership partner, or LLC member

SSN or ITIN  FEIN  CA Corp no.  CA SOS file no.

Address (apt./ste., room, PO box, or PMB no.)

City (If you have a foreign address, see instructions.)

State ZIP code

This exemption form applies to **current or prior year's** income that has been reported on the pass-through entity's California income tax return.

**Payee's certificate of previously reported income:** Payee must complete and sign below.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **privacy notice**. To request this notice by mail, call 800.852.5711.

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

- California source income from the above-named withholding agent, for the year \_\_\_\_\_ has already been reported as California source income on the above-named payee's California income tax return for taxable year \_\_\_\_\_.
- No withholding is required.
- All required California income tax returns are filed.

Print or type payee's name and title	Telephone (    )
Payee's signature	Date

## Instructions for Form 590-P

### Nonresident Withholding Exemption Certificate for Previously Reported Income

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and to the California Revenue and Taxation Code (R&TC).

#### General Information

California Revenue & Taxation Code (R&TC) Section 18662 and related regulations require withholding of income or franchise tax by S corporations, partnerships, or limited liability companies (LLCs) when distributions of money or property that represent California source income are made to S corporation shareholders, partnership partners, or LLC members that are nonresidents of California.

Distributions subject to withholding include, but are not limited to, distributions that represent current year's income or unreported prior year's California source income on the S corporation shareholder's, partnership partner's, or LLC member's California income tax return.

However, no withholding is required if the total distributions of California source income to the S corporation shareholder, partnership partner, or LLC member are \$1,500 or less during the calendar year. For more information on S corporation, partnership, or LLC withholding, get FTB Pub. 1017, Resident and Nonresident Withholding Guidelines.

#### Purpose

Use Form 590-P, Nonresident Withholding Exemption Certificate for Previously Reported Income, if you are a nonresident S corporation shareholder, partner in a partnership, or member in an LLC to certify an exemption from withholding on current year distributions of an S corporation's, partnership's, or LLC's **prior year** income.

If you have already reported the income represented by this distribution on your California tax return as income from California sources, submit Form 590-P to the S corporation, partnership, or LLC.

The S corporation, partnership, or LLC will be relieved of the withholding requirements for your share of this distribution when relying in good faith on a completed and signed Form 590-P.

#### Do not use Form 590-P if one of the following applies:

- Your withholding is for backup withholding.
- You are a foreign (non-U.S.) partner or member. There is no provision under R&TC Section 18666 to allow an exemption from withholding for a foreign partner or member.
- You are an S corporation shareholder, partner in a partnership, or member in an LLC who is a resident of California or who has a permanent place of business in California. Instead use Form 590, Withholding Exemption Certificate.
- Your income is not yet reported on your California tax return.

Get Form 588, Nonresident Withholding Waiver Request, to request a waiver of withholding on payments of current year California source income. Get Form 589, Nonresident Reduced Withholding Request, to request a reduction in the standard 7% withholding rate.

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## Specific Instructions

### Payee Instructions

Enter the current year in the box at the top of this form.

Enter the withholding agent's name and the S corporation shareholder's, partnership partner's, or LLC member's information, including the taxpayer identification number (TIN), and check the appropriate box.

You must provide a valid TIN as requested on this form. The following are acceptable TINs: social security number (SSN); individual taxpayer identification number (ITIN); federal employer identification number (FEIN); California corporation number (CA Corp no.); or California Secretary of State (CA SOS) file number.

The payee must file all required California income tax returns **prior** to signing the certificate.

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

**Foreign Address** – Follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

### Withholding Agent Instructions

**Do not** send this form to the Franchise Tax Board (FTB). The withholding agent retains this form for a minimum of five years and must provide it to the FTB upon request. This form may be completed for each distribution of prior year's income or it may be completed by the S corporation shareholder, partnership partner, or LLC member annually.

## Additional Information

Website: For more information go to **ftb.ca.gov** and search for **nonwage**.

**MyFTB** offers secure online tax account information and services. For more information and to register, go to **ftb.ca.gov** and search for **myftb**.

Telephone: **888.792.4900** or **916.845.4900**, Withholding Services and Compliance phone service

Fax: 916.845.9512

Mail: WITHHOLDING SERVICES AND COMPLIANCE MS F182  
FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0651

For questions unrelated to withholding, or to download, view, and print California tax forms and publications, or to access the TTY/TDD numbers, see the information below.

### Internet and Telephone Assistance

Website: **ftb.ca.gov**

Telephone: 800.852.5711 from within the United States  
916.845.6500 from outside the United States

TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

### Asistencia Por Internet y Teléfono

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

Teléfono: 800.852.5711 dentro de los Estados Unidos  
916.845.6500 fuera de los Estados Unidos

TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o de habla