TAXABLE YEAR **2018**

Real Estate Withholding — Computation of Estimated Gain or Loss

CALIFORNIA FORM **593-E**

(You are required to complete this form if you claim an exemption due to a loss or zero gain or if you elect an optional gain on sale withholding amount.)

Part I – Seller/Transferor Information

Name	SSN or ITIN
Spouse's/RDP's name (if jointly owned)	Spouse's/RDP's SSN or ITIN (if jointly owned)
Address (apt./ste., room, PO box, or PMB no.)	☐ FEIN ☐ CA Corp no. ☐ CA SOS file no.
City (If you have a foreign address, see instructions.) / State / ZIP code	
Property address (if no street address, provide parcel number and county)	

Part II – Computation

1 **Selling price** **1**

2 Selling expenses **2**

3 **Amount realized.** Subtract line 2 from line 1 . . . . . **3**

4 Enter the price you paid to purchase the property (If you acquired the property other than by purchase, see instructions, How to Figure Your Basis.) **4**

5 Seller/Transferor-paid points **5**

6 Depreciation **6**

7 Other decreases to basis **7**

8 Total decreases to basis. Add line 5 through line 7 . . . . . **8**

9 Subtract line 8 from line 4 . . . . . **9**

10 Cost of additions and improvements **10**

11 Other increases to basis **11**

12 Total increases to basis. Add line 10 and line 11 . . . . . **12**

13 **Adjusted basis.** Add line 9 and line 12 . . . . . **13**

14 Enter any suspended passive activity losses from this property **14**

15 Add line 13 and line 14 . . . . . **15**

16 **Estimated gain or loss on sale.** Subtract line 15 from line 3 and enter the amount here. If you have a loss or zero gain, skip lines 17 and 18. Complete the Seller/Transferor Signature area below and check the box on Form 593-C, Real Estate Withholding Certificate, Part II line 3. If you have a gain, go to line 17 . . . . . **16**

17 **Optional gain on sale withholding amount.** Check the applicable box for the filing type.

☐ Individual 12.3% ☐ Corporation 8.84% ☐ Bank and Financial Corporation 10.84%

☐ Non-California Partnership 12.3% ☐ S Corporation 13.8% ☐ Financial S Corporation 15.8%

Multiply the amount on line 16 by the tax rate for the filing type selected above and enter the result on line 17. This is the optional gain on sale withholding amount. If you elect the optional gain on sale withholding amount on line 17, get Form 593, Real Estate Withholding Tax Statement, and check the appropriate box on line 4 (Boxes B-G) for the Optional Gain on Sale Election, and transfer the amount on line 17 to Form 593, line 5. Sign Form 593 to certify the election. **17**

18 **Total sales price withholding amount.** Multiply the selling price on line 1 by 3 1/3% (.0333) and enter the amount on line 18. This is the total sales price withholding amount. If you select the **total sales price withholding amount** on line 18, check Box A **"3 1/3% (.0333) x Total Sales Price"** on line 4 of Form 593, and transfer the amount on line 18 to Form 593, line 5 . . . . . **18**

Seller/Transferor Signature

Title and escrow persons and exchange accommodators are not authorized to provide legal or accounting advice for purposes of determining withholding amounts. Transferors are strongly encouraged to consult with a competent tax professional for this purpose.

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/forms** and search for **1131**. 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 if the facts upon which this form are based change, I will promptly notify the Real Estate Escrow Person (REEP).

Seller's/Transferor's Name _____ Seller's/Transferor's Signature _____ Date _____

It is unlawful to forge a spouse's/RDP's signature.

Spouse's/RDP's Name (if jointly owned) _____

Spouse's/RDP's Signature (if jointly owned) _____ Date _____