



Real Estate Withholding Electronic Submission Requirements

Purpose: These instructions explain Franchise Tax Board's (FTB) requirements to file California resident and nonresident withholding information using the Secure Web Internet File Transfer (SWIFT) protocol.

Electronic Filing

Transmit Using SWIFT

Form 593 information except for amended forms.

Due Date

File by the 20th day of the calendar month following the month escrow closes.

Additional information

Refer to FTB Publication 1016, *Real Estate Withholding Guidelines*, and FTB 923, *SWIFT Guide for Resident, Nonresident, and Real Estate Withholding*.

Amended forms

Do not use SWIFT to file **amended** form information. Refer to Form 593 instructions on how to file amended forms.

Paper Filing

If you use SWIFT to transmit real estate withholding information, then do not file a paper Form 593, *Real Estate Withholding Tax Statement*, with FTB.

Notify the real estate sellers of tax withheld by providing them with copies of Form 593, *Real Estate Withholding Tax Statement*, showing their withholding amounts.

Acceptable File Format

We accept files in the Comma Delimited (CSV) format. Name your file with the name or business name of the withholding agent (e.g., johnsmithtitleco.csv). Microsoft Excel users: Format entire worksheet as 'Text' and "save as" a CSV file.

Submit your Payment

Once you submit your SWIFT file and we accept it, send the total withholding payment by mail. Then, follow instructions to mail your check or money order with completed Form 593-V, Payment Voucher for Withholding.

Microsoft Excel Users

Follow these steps to create, save, and transmit your file:

1. Enter all data into an Excel workbook and save the file in the CSV format. We offer a 1023R Excel example. Go to ftb.ca.gov and search for **1023R example layout**.
2. Before you transmit your file to FTB, download the [SWIFT Validator tool](#) and check the file for missing or invalid data.
3. Make corrections to the file within the Validator.
4. Resave it to your CSV file, then transmit the corrected file.

Note: Do not reopen the CSV file before you transmit it to us to avoid truncation errors with numbers that begin with zeros.

File layout

The transmission must include one file which contains the withholding agent's and seller's information from all Forms 593. Follow the instructions below for each row of the file.

Row 1

Enter all items listed in the Field Name/Column Header column as shown in the table below.

Row 2

Use the requirements provided in the Field Specifications and Description columns in the table below to enter the withholding agent's information in these fields: ID Number, ID Type, First Name, MI, Last Name (or Other Name Line 1 and Other Name Line 2), Address Line 1, Address Line 2, City, State, ZIP 5, ZIP 4, and Country. **Leave all other fields in this row blank.**

Row 3

For Row 3 and all remaining rows of the file: Use the requirements provided in the Field Specifications and Description columns in the table below to enter the applicable information for each property seller

For CSV format, separate fields with a comma. If you generate the file using Excel, the program adds commas automatically once the file is "saved as" CSV. The Field Specifications column indicates the maximum or exact number of characters allowed in each field. Do not include extra spaces, additional fields, information, or blank rows/columns in your file.

Table: Electronic Filing Requirements for Form 593 Information

Field Name	Field Specifications	Description
Seller Num	5 characters (maximum), numeric	Enter each seller number sequentially beginning with "1."
Tax Year	4 characters (exact), numeric	Enter the four-digit year for which the withholding amount was withheld. We allow only one tax year in a file. If you need to submit information for more than one tax year, create a separate file for each tax year.
ID Number	12 characters (maximum), numeric	Enter the taxpayer identification number. Enter only numbers, no dashes. Do not enter all the same numbers (i.e., all 9s or all 0s). Leave this field blank if ID number is unknown.
ID Type	6 characters (maximum), alpha	Enter one ID type exactly as follows: SSN, ITIN, FEIN, CACORP, or SOSL. Leave this field blank if ID number is unknown. ITIN is the individual taxpayer identification number issued by the Internal Revenue Service to individuals. The first digit is always the number 9 and the fourth digit is either the number 7 or 8.
First Name ¹	11 characters (maximum), alpha	If the withholding agent or payee is an individual, then enter the withholding agent's or payee's first name. If the withholding agent or payee is a grantor trust, then enter the first name of the grantor (individual's name on the trust). Do not include middle names or titles (e.g., Mr., M.D., etc.).
MI	1 character (exact), alpha	If the withholding agent or seller is an individual, then enter the withholding agent's or seller's middle initial. If the withholding agent or seller is a grantor trust, then enter the middle initial of the grantor (individual's name on the trust). Do not include middle names or titles (e.g., Mr., M.D., etc.).
Last Name ¹	17 characters (maximum), alpha	If the withholding agent or seller is an individual, then enter the withholding agent's or seller's last name. If the withholding agent or seller is a grantor trust, then enter the last name of the grantor (individual's name on the trust). Do not include middle names or titles (e.g., Mr., M.D., etc.).
Other Name Line 1 ¹	35 characters (maximum), alphanumeric	Use this field when the withholding agent or seller is not an individual or a grantor trust. Enter the name of the corporation, S corporation, partnership, nongrantor trust, etc. Do not enter the name of a contact person or a trustee. Do not use for grantor trusts. (Special characters "-" and "&" allowed).
Other Name Line 2 ¹	35 characters (maximum), alphanumeric	Use this field only when the withholding agent or seller name does not fit in the "Other Name Line 1" field. Do not enter the name of a contact person or trustee in this area.
Spouse/RDP ID Number	9 characters (exact), numeric	Enter the taxpayer identification number of the seller's spouse/Registered Domestic Partner (RDP). Enter only numbers, no dashes. Do not enter all the same number (i.e. all 9s or all 0s) Leave this field blank if the ID number of the seller's spouse/RDP is unknown.

Field Name	Field Specifications	Description
Spouse/RDP ID Type	4 characters (maximum), alpha	Enter either "SSN" or "ITIN" exactly as shown here. Leave this field blank if the ID number of the seller's spouse/RDP is unknown.
Spouse/RDP First Name ¹	11 characters (maximum), alpha	Enter the first name of the seller's spouse/RDP. Do not include middle names or titles (e.g., Mr., M.D., etc.).
Spouse/RDP MI	1 character (exact), alpha	Enter the middle initial of the seller's spouse/RDP.
Spouse/RDP Last Name ¹	17 characters (maximum), alpha	Enter the last name of the seller's spouse/RDP.
Address Line 1 ²	30 characters, alphanumeric	Enter the mailing address or post office box of the withholding agent or seller.
Address Line 2 ²	30 characters, alphanumeric	Use this field only when the mailing address or post office box does not fit in the "Address Line 1" field.
City ¹	17 characters (maximum), alphanumeric	Enter the city of the withholding agent's or seller's address. Foreign postal codes may be entered here.
State	2 characters (exact), alpha	Enter the two-letter state abbreviation of the withholding agent's or seller's address. Foreign address: Leave this field blank.
ZIP 5	5 characters (exact), numeric	Enter only the first five digits of the withholding agent's or seller's United States (U.S.) ZIP Code. Foreign address: Leave this field blank. (Foreign postal codes may be entered in the "City" or "Country" fields).
ZIP 4	4 characters (exact), numeric	Enter only the last four digits of the nine-digit U.S. postal code (ZIP + 4). Foreign address: Leave this field blank.
Country	22 characters (maximum), alphanumeric	Enter the country. If USA enter USA or leave blank (Default = USA). Foreign address: Spell out the names of foreign countries. Foreign postal codes may be entered here.
Parcel Number	12 characters (maximum), alphanumeric	Enter the parcel number of the property being transferred.
County	15 characters (maximum), alpha	Enter the county of the property being transferred.
Property Address ²	30 characters (maximum), alphanumeric	Enter the address of the property being transferred.
Property City	17 characters (maximum), alphanumeric	Enter the city of the property being transferred.
Escrow/Exchange Number	17 characters (maximum), alphanumeric	Enter the escrow or exchange number of the property being transferred. Do not enter dashes.
Closing Date	10 characters (exact), numeric	Enter the date of transfer, exchange completion, exchange failure, or installment payment in the following format: mm/dd/yyyy. The closing date year must be the same as the Tax Year field.
Transaction Type	11 characters (maximum), alpha	Enter one of the following exact terms: Sale (for conventional sale or transfer), Installment (for installment sale payment), Boot, or Exchange (for failed exchange).

Field Name	Field Specifications	Description
Withholding Calculation	5 characters (maximum), numeric	Enter one of the following exact withholding decimal amounts that represent how the withholding amount is calculated: .0333 (for 3.33% of total sales price) .0884 (for 8.84% of gain on sale) .1084 (for 10.84% of gain on sale) .123 (for 12.3% of gain on sale) .138 (for 13.8% of gain on sale) .158 (for 15.8% of gain on sale)
Amount Withheld	13 characters (maximum), numeric	Enter the amount of California tax withheld as follows: 10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal)

¹ Special character “-” is the only acceptable character for this field.

² Special characters “/,” “-,” “#,” “.” and “,” are the only acceptable special characters for this field.

Connect With Us

Web: ftb.ca.gov and search for **swift**

Phone: 888.792.4900 from 8 a.m. to 5 p.m. weekdays, except state holidays
 916.845.4900 from outside the United States

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