Resident and Nonresident 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. Filing through SWIFT is required when the number of payees is 250 or more.

Electronic Filing

Transmit Using SWIFT (Except for Amended Forms)

- Form 592, *Resident and Nonresident Withholding Statement*.
- Form 592-PTE, *Pass-Through Entity Annual Withholding Return*.
- Form 592-F, *Foreign Partner or Member Annual Withholding Return*.

MyFTB for Withholding Agents – When a withholding agent does not meet the requirements to file through SWIFT, they can register for a MyFTB for Withholding Agents account. Once the withholding agent completes the authentication process and has a valid account, they can file Form 592, Form 592-PTE or Form 592-F through MyFTB for Withholding Agents.

Paper Filing

If you use SWIFT to transmit California resident and nonresident withholding information, then do not file the following paper forms with FTB:

- Form 592
- Form 592-PTE
- Form 592-F

Notify the payees of tax withheld by providing them copies of Form 592-B, *Resident and Nonresident Withholding Tax Statement*, showing their annual California income and withholding amounts.

Amended Forms

Do not use SWIFT to file **amended** Form 592, Form 592-PTE, or Form 592-F information. Refer to the form instructions on how to file amended forms.

Due Dates

If your file contains Form 592 information, use SWIFT to file electronically for each of the four specific periods by their designated due dates as follows:

- For January 1 through March 31, the due date is April 15.
- For April 1 through May 31, the due date is June 15.
- For June 1 through August 31, the due date is September 15.
- For September 1 through December 31, the due date is January 15.

Form 592-PTE must be filed on an annual basis no later than January 31st of the year following the year for which such withholding was required to be remitted to FTB. These due dates will allow an upper-tier Pass-Through Entity (PTE) enough time to receive withholding information from the lower-tier PTE.

When the due date falls on a weekend or holiday, the due date to file and pay without penalty is extended to the next business day.

If your file contains Form 592-F, information then use SWIFT to electronically file for withholding on foreign partners or members on or before the 15th day of the 3rd month following the close of the partnership's or LLC's taxable year. If all the partners or members are foreign, Form 592-F must be filed on or before the 15th day of the 6th month after the close of the partnership's or LLC's taxable year.

You must only include information from either Form 592, Form 592-PTE or Form 592-F in each SWIFT file. Transmit separate files if you need to report withholding for different form types.

Submit Your Payment

Once you submit your SWIFT file, mail your check or money order to FTB with the applicable payment voucher:

- Form 592-V, *Payment Voucher for Resident and Nonresident Withholding*, when submitting Form 592.
- Form 592-Q, *Payment Voucher for Pass-Through Entity Withholding*, when submitting Form 592-PTE.
- Form 592-A, *Payment Voucher for Foreign Partner or Member Withholding*, when submitting Form 592-F.

Submit Your File

We accept files in the Comma Delimited (CSV) format. Name the file with the name or business name of the withholding agent (for example, johnsmithagent.csv). Microsoft Excel users will format the entire worksheet as text and save as a CSV file to avoid truncation of leading zeros.

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.
2. Before you transmit your file to FTB, download the **SWIFT Validator** tool located on the Help with withholding webpage and check the file for missing or invalid data.
3. Make corrections to the file within the Validator.
4. Resave the corrected file to your CSV file.
5. Transmit the corrected file.

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 for each withholding agent's and their payees' information from either Form 592, 592-PTE or Form 592-F. Refer to the following instructions for each row of the file.

Row 1

Enter all items listed in the Field Name column exactly as shown in the table, Electronic Filing Requirements for Forms 592, 592-PTE, and 592-F Information.

Row 2

Use the requirements provided in the Field Specifications and Description columns in the table to enter the withholding agent's information from Form 592, 592-PTE or Form 592-F as follows.

For distributions to domestic partners, enter the following information from Form 592 or Form 592-PTE:
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, Country, Domestic Period, Amount Withheld by Another Entity, and Prior Payments (if there are amounts to report). Leave all other fields in this row blank. You must transmit a separate file for distributions made to foreign partners.

For distributions to foreign partners, enter the following information from Form 592-F:
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, Country, Amount Withheld by Another Entity, Prior Payments, (if there are amounts to report), Foreign Prior Year Credit (if reporting such credit), Foreign Balance Due, Foreign Overpayment, Foreign Credit to Next Year, Foreign Refund, and Foreign Taxable year End. 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 to enter the following information for each payee:

Payee Num, Taxable year, 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, Country, Income Type, Income Subject to Withholding, and Amount Withheld. Leave all other fields in this row blank.

The Field Specifications column indicates the maximum or exact number of characters allowed in each field. 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. **Do not** include unnecessary spaces, fields, or information in your file. Also, do not include blank rows or columns.

Electronic Filing Requirements for Forms 592, 592-PTE and 592-F Information

Field Name	Field Specifications	Description
Payee Num	5 characters (maximum), numeric	Enter each payee num sequentially beginning with "1."
Taxable Year	4 characters (exact), numeric	Enter the four-digit year for which the withholding amount was withheld. (We allow only one taxable year in a file. If you need to transmit information for more than one taxable year, create a separate file for each taxable year.)
ID Number	12 characters (maximum), numeric	Enter the taxpayer identification number. Enter only numbers, no dashes. Do not enter all the same numbers (that is, all 9s or all 0s). **Leave this field blank if the ID number is unknown**.
ID Type	6 characters (maximum), alpha	Enter one ID type exactly as shown here: SSN, ITIN, FEIN, CACORP, or CASOS. **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 (for example, Mr., M.D., etc.).
MI	1 character (exact), alpha	If the withholding agent or payee is an individual, then enter the withholding agent's or payee's middle initial. If the withholding agent or payee 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 (for example, Mr., M.D., etc.).

Field Name	Field Specifications	Description
Last Name[1]	17 characters (maximum), alpha	If the withholding agent or payee is an individual, then enter the withholding agent's or payee's last name. If the withholding agent or payee 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 (for example, Mr., M.D., etc.).
Other Name Line 1[1]	35 characters (maximum), alphanumeric	Use this field when the withholding agent or the payee is not an individual. Enter the name of the corporation, S corporation, partnership, nongrantor trust, etc. Do not enter the name of a contact person or a trustee. (Special characters "-" and "&" are allowed.) **Do not use for grantor trusts.**
Other Name Line 2[1]	35 characters (maximum), alphanumeric	Use this field only when the withholding agent or nonindividual payee name does not fit in the "Other Name Line 1" field. Do not enter the name of a contact person or trustee in this field.
Address Line 1[2]	30 characters, alphanumeric	Enter the mailing address or post office box of the payee.
Address Line 2[2]	30 characters, alphanumeric	Use only when the mailing address or post office box does not fit into the "Address Line 1" field.
City[1]	17 characters (maximum), alphanumeric	Enter the city of the withholding agent's or payee's address. Foreign postal codes may be entered here.
State	2 characters (exact), alpha	Enter the two-letter abbreviation of the withholding agent's or payee'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 payee'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	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.
Domestic Quarter	1 character (maximum), numeric	Use this field only when the withholding agent has distributions to domestic partners. Enter the correct number to identify the period for which the withholding was completed as follows: 1 (first period); 2 (second period); 3 (third period); or 4 (fourth period). Leave this field blank for payee(s). Leave this field blank for both withholding agent and payee(s), if reporting foreign distributions from Form 592-F.
Income Type	22 characters (maximum), alpha	Payee field only: Enter one of the following exact terms for the type of California source income the payee received: Independent Contractor, Rent or Royalty, Estate, Trust, Foreign Partner, Domestic Partner, Tribal Withholding, Backup Withholding or other.
Income Subject to Withholding	13 characters (maximum), numeric	Payee field only: Enter the amount of California source income subject to withholding as follows: 10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal.
Amount Withheld	13 characters (maximum), numeric	Payee field only: 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.
Amount Withheld by Another Entity	13 characters (maximum), numeric	Withholding agent field only: Enter the amounts previously withheld by another entity and allocated to the payees listed, including domestic S corporation shareholders, partners, members, or beneficiaries, or foreign partners or members. If any of the amount withheld by the other entity will be applied against the tax owed by your entity, do not include that amount.

Field Name	Field Specifications	Description
Prior Payments	13 characters (maximum), numeric	Withholding agent field only: Enter the prior payments for the taxable year that were sent using Form 592-A, *Payment Voucher for Foreign Partner or Member Withholding*, or any prior payments as a result of amended Forms 592 for a prior period.
Foreign Prior Year Credit[3]	13 characters (maximum), numeric	Withholding agent field only: Enter the amount of foreign partner or member credit carried over from the prior withholding year as follows: 10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal. Enter 0.00 when you include no amount.
Foreign Balance Due[3]	13 characters (maximum), numeric	Withholding agent field only: If the total withholding for the payees exceeds total payments (Sum of: Amount Withheld by Another Entity, Prior Payments, and Foreign Prior Year Credit), enter the balance due here as follows: 10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal. **Do not** include formulas in your file. Enter 0.00 when you include no amount.
Foreign Overpayment[3]	13 characters (maximum), numeric	Withholding agent field only: If the total payments (Sum of: Amount Withheld by Another Entity, Prior Payments, and Foreign Prior Year Credit) exceed the total withholding for the payees, enter the overpayment here as follows: 10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal. **Do not** include formulas in your file. Enter 0.00 when you include no amount.
Foreign Credit to Next Year[3]	13 characters (maximum), numeric	Withholding agent field only: Enter the amount of the Foreign Overpayment that you want to credit to next year's Form 592-F as follows: 10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal. Enter 0.00 when you include no amount.
Foreign Refund[3]	13 characters (maximum), numeric	Withholding agent field only: Enter the amount of the Foreign Overpayment that you want to receive as a refund (less any amount entered in the "Foreign Credit to Next Year" field) as follows: 10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal. Enter 0.00 when you include no amount.
Foreign Taxable Year End[3]	10 characters (exact), numeric	Withholding agent field only: Enter the ending date of the taxable year as mm/dd/yyyy.

[1] Special character "-" is the only acceptable character for this field.
[2] Special characters "/," "–," "#," ";" and "," are the only acceptable special characters for this field.
[3] This field is only for withholding agents that transmit a file that contains Form 592-F information.

Additional information

Refer to FTB Publication 1017, Resident and *Nonresident Withholding Guidelines*, and FTB 923, SWIFT *Guide for Resident, Nonresident, and Real Estate Withholding*.

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

California Relay Service: 711 or 800.735.2929 for persons with hearing or speaking limitations