



STATE OF CALIFORNIA  
**WITHHOLDING SERVICES AND COMPLIANCE MS F182**  
 FRANCHISE TAX BOARD  
 PO BOX 942867  
 SACRAMENTO CA 04267-0651

Notice Date:  
 Account Number:  
 Withholding Information Notice:

ENTITY NAME  
 ADDRESS  
 CITY/STATE/ZIP

### Notice of Overpayment or Unpaid Liability

As a withholding agent, you recently filed a withholding form or made a withholding payment. To help you understand why you are receiving this notice, match the paragraph codes in the tables below with the **Paragraph Code Explanations** in this letter. Compare this information with the information on your withholding form(s) you recently filed.

Withholding Form(s) Recently Filed					
Date Received	Tax Year	Form Number and Title	Total Withholding	Payment	Paragraph Codes

Payments and Credits				
Tax Year	Payments and Credits	Debit	Credit	Paragraph Codes

Liabilities and/or Overpayments				
Tax Year	Liabilities or Overpayments	Debit	Credit	Paragraph Codes

This Withholding Information Notice may not include all activities that occurred within the last 30 days. If you received this notice in error, or you need more clarification, call us at 888.792.4900 or 916.845.4739 from outside the United States.

Do not send payment with this notice. If there is a liability, you or your parent company will soon receive a billing statement. We may issue separate billing statements for interest to include current or prior payments, penalties, and underpayments summarized in this notice. Follow the instructions on the billing statements for remitting payments to the Franchise Tax Board (FTB).

Refer to the enclosed FTB insert for more information about withholding liabilities, penalties, and interest.

## Paragraph Code Explanations

- F1** You did not select a due date on your withholding form, which may result in an Information Return Penalty.
- F2** You did not report an amount as being withheld from seller. Provide this amount on an amended Form 593, *Real Estate Withholding Tax Statement*.
- F3** We revised the Total Tax Withheld and/or Backup Withholding you reported to equal the sum of the Total Tax Withheld and/or Backup Withholding from your Schedule of Payees.
- F4** We revised the Total Withholding Amount Due because we found a computation error when we added one or more of the following:
- The Total Tax Withheld and/or Backup Withholding.
  - Prior Payments.
  - Amount withheld by another entity.
- F5** We revised the **Balance Due, Overpayment, Refund and/or Credit to Next Year** because we found a computation error in adding one or more of the following:
- The Total Tax Withheld and/or Backup Withholding.
  - Prior Payments.
  - Amount withheld by another entity.
  - Amount credited from prior years withholding.
- F6** The Schedule of Payees on your Form 592, *Resident and Nonresident Withholding Statement*, or 592F, *Foreign Partner or Member Annual Return*, was blank; therefore, we were unable to credit the payment to your payee's account. Provide this amount on an amended Form 592 or Form 592F.
- F7** Multiple forms 593, *Real Estate Withholding Tax Statement*, received together are processed as one form for the purpose of issuing this notice. Forms received together can be submitted by one agent or multiple agents.
- O1** Our records indicate you have an overpayment which can consist of: 1) excess payment of withholding remitted, and/or 2) excess amounts withheld by another entity. Withholding overpayments cannot be applied to Information Return Penalties. Take the appropriate action:
- For amounts withheld by another entity, contact us to resolve.
  - If you intended to submit a nonwage withholding payment, submit the applicable Information Return. If you have already submitted an Information Return for this excess payment, contact us.
  - If you submitted payment in error, or if a payment included amounts that were not amounts actually withheld, contact us to resolve or request a refund.
- P1** One or more forms were filed late. Refer to the paragraph code above for the penalty assessed.
- P2 Information Return Penalty** - We impose a penalty if you do not file your Form 593, *Real Estate Withholding Tax Statement*, by the due date. The due date is 20 days following the end of the month in which the transaction occurred.
- P3 Information Return Penalty** - We impose a penalty if you do not file your Form 592, *Resident and Nonresident Withholding Statement*, by the following time frames and due dates:
- January 1 through March 31 ..... April 15**  
**April 1 through May 31 ..... June 15**  
**June 1 through August 31 ..... September 15**  
**September 1 through December 31 ..... January 15**  
**If the due date falls on a weekend or legal holiday, use the next business day.**
- P4 Information Return Penalty** - We impose a penalty if you do not file your Form 592F, *Foreign Partner or Member Annual Return*, by the due date. For withholding on foreign partners or members, the due date is on or before the 15th day of the fourth month following the close of the partnership's or LLC's taxable year. If all the partners or members are foreign, the due date is on or before the 15th day of the sixth month after the close of the partnership's or LLC's taxable year.
- R1** We revised one or more of the following to equal the verified amounts:
- Prior Payments.
  - Amount withheld by another entity.
  - Amount credited from prior year's withholding.
- As a result, this revision changed the Total Withholding Amount Due shown on your form.
- R2** We revised one or more of the following to equal the verified amounts:
- Prior Payments.
  - Amount withheld by another entity.
  - Amount credited from prior year's withholding.
- As a result, this revision changed the **Balance Due, Overpayment, Refund and/or Credit to Next Year** shown on your form.
- R3** Prior Balance is the amount we applied to your account from previously remitted payments and/or credits. This amount is reflected in your overpayment or underpayment.
- R4** The amount shown is reflected in your overpayment or underpayment.
- U1** When we added up the total of amounts withheld and allocated to the seller or payees on all forms you submitted, it did not equal the amounts received.

## Internet and Telephone Assistance

Website: [ftb.ca.gov](http://ftb.ca.gov)

Telephone: **888.792.4900** from within the United States

916.845.4739 from outside the United States

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