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YEAR

CALIFORNIA FORM

Nonresident Withholding Annual Return 592

If you withheld on foreign (non-U.S.) partners, use Section B (on Side 2) of this form. If you withheld on both foreign partners and other payees, file a separate Form 592 for the foreign partners.

☐ California corporation no. ☐ FEIN

Section A: Independent contractors; rents; royalties; estates; trusts; domestic nonresident partners/members; and other entities.

☐ Withholding agent's social security no.

Check one box: ☐ Form 592-B attached for each recipient. ☐ Form 592-B information on attached list. ☐ Form 592-B information on magnetic media.

Daytime telephone number ( )

Part I Withholding Agent (Payer)

Name of withholding agent (payer)

Contact person

Address (number and street)

PMB no.

City

State

ZIP Code

Part II Type of Income Subject to Withholding (Check only one. Use separate forms if more than one.)

☐ Payment to Independent Contractor ☐ Rents or Royalties ☐ Estate Distributions ☐ Trust Distributions
☐ Distributions to Domestic Nonresident Partners/Members (see Section B for withholding on foreign partners/members) ☐ Other_____

1 Enter number of Forms 592-B for the type of income checked above 1

2 Total amount of California source income subject to withholding 2

3 Total withholding due 3

4 Prior payments for the above calendar year

(a) Date	(b) Amount	(c) Date	(d) Amount	(e) Date	(f) Amount

Total prior payments 4

Part III Remittance

5 **Balance due.** Subtract line 4 from line 3 and enter the balance due. If less than zero, enter -0-.
Attach a check or money order for the full amount payable to "Franchise Tax Board."
Write the payer's social security number, California corporation number, or FEIN and "Form 592" on the check or money order 5
Mail Form 592 to the **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.**

Part IV Tax Withheld by Another Entity on Income From a Partnership, Limited Liability Company (LLC), Estate, or Trust Shown in Part I of This Form

6 Enter number of additional Forms 592-B attached, flowing through the credit. The credit must be allocated to all partners, members, or beneficiaries, whether residents or nonresidents of California, according to their interests in the above partnership, LLC, estate, or trust 6

7 Enter amount withheld by another entity and being allocated to the partners, members, or beneficiaries. This credit must be documented by a Form 592-B, 594, or 597 from the withholding entity. (If this is an estate or trust, do not include any credit being used on Form 541 against tax owed on income retained by the estate or trust.) 7

Part V Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than withholding agent) is based on all information of which preparer has any knowledge.

Name and title of withholding agent (payer)

▶ Signature of withholding agent (payer) Date

Name and title of preparer other than withholding agent (payer)

▶ Signature of preparer other than withholding agent (payer) Date

Address of preparer

Email address of preparer

( )
Daytime telephone number of preparer

SSN/FEIN/PTIN of preparer

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Section B:

Foreign partners and members for taxable year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Check one box: ☐ Form 592-B attached for each recipient. ☐ Form 592-B information on attached list.
☐ Form 592-B information on magnetic media.

Part I Withholding Agent (Partnership or Limited Liability Company (LLC))

Name of withholding agent (partnership or LLC)	Contact person	Withholding agent's FEIN

Address (number and street)	PMB no.

City	State	ZIP Code	Daytime telephone number
			( )

Part II Tax Withheld – Foreign Nonresident Partners or Members

1 Are all partners or members foreign (non-U.S.) nonresidents? . . . . . 1 ☐ Yes ☐ No

2 Enter number of Forms 592-B for foreign partners or members . . . . . 2 _____

3 Total California source taxable income allocable to:

a Noncorporate foreign nonresident partners or members $ _____ x _____ % . . . . . 3a _____

b Corporate foreign nonresident partners or members $ _____ x _____ % . . . . . 3b _____

c Foreign banks and financial institution partners or members $ _____ x _____ % . . . . . 3c _____

4 Total foreign partners' or members' withholding due. Add line 3a through line 3c . . . . . 4 _____

5 Prior payments of foreign partners' or members' withholding for the taxable year shown above

(a) Date	(b) Amount	(c) Date	(d) Amount	(e) Date	(f) Amount

Total prior payments . . . . 5 _____

6 Amount credited from prior year's withholding . . . . . 6 _____

7 Total payments. Add line 5 and line 6 . . . . . 7 _____

8 **Balance due.** Subtract line 7 from line 4 and enter the result here. If this amount is less than zero, enter -0-. Attach a check or money order for the full amount payable to "Franchise Tax Board." Write the partnership's or LLC's FEIN and "Form 592" on the check or money order . . . . . 8 _____

Mail Form 592 to the **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.**

9 **Overpayment.** If line 7 is more than line 4, subtract line 4 from line 7 and enter the result here . . 9 _____

10 Enter the amount of line 9 you want **credited to next year's Form 592** . . . . . 10 _____

11 **Refund.** Subtract line 10 from line 9 and enter the result here . . . . . 11 _____

Part III Tax Withheld by Another Entity on Income From Above Partnership or LLC

12 Enter number of additional Forms 592-B attached, flowing through the credit. The credit must be allocated to all partners or members, whether residents or nonresidents of California according to their interests in the above partnership or LLC . . 12 _____

13 Enter amount withheld by another entity and being allocated to the partners or members. This credit must be documented by a Form 592-B from the withholding entity. If any of the withholding credit is retained to offset tax at the partnership or LLC level, show only the net flow-through amount . . . . . 13 _____

Part IV Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than withholding agent) is based on all information of which preparer has any knowledge.

Name and title of withholding agent, partner of partnership, or member of LLC

▶ Signature of withholding agent (payer) Date

Name and title of preparer other than withholding agent, partner, or member

▶ Signature of preparer other than withholding agent (payer) Date

Address of preparer (if different from the address shown above)

Email address of preparer

( )
Daytime telephone number

SSN/FEIN/PTIN of preparer