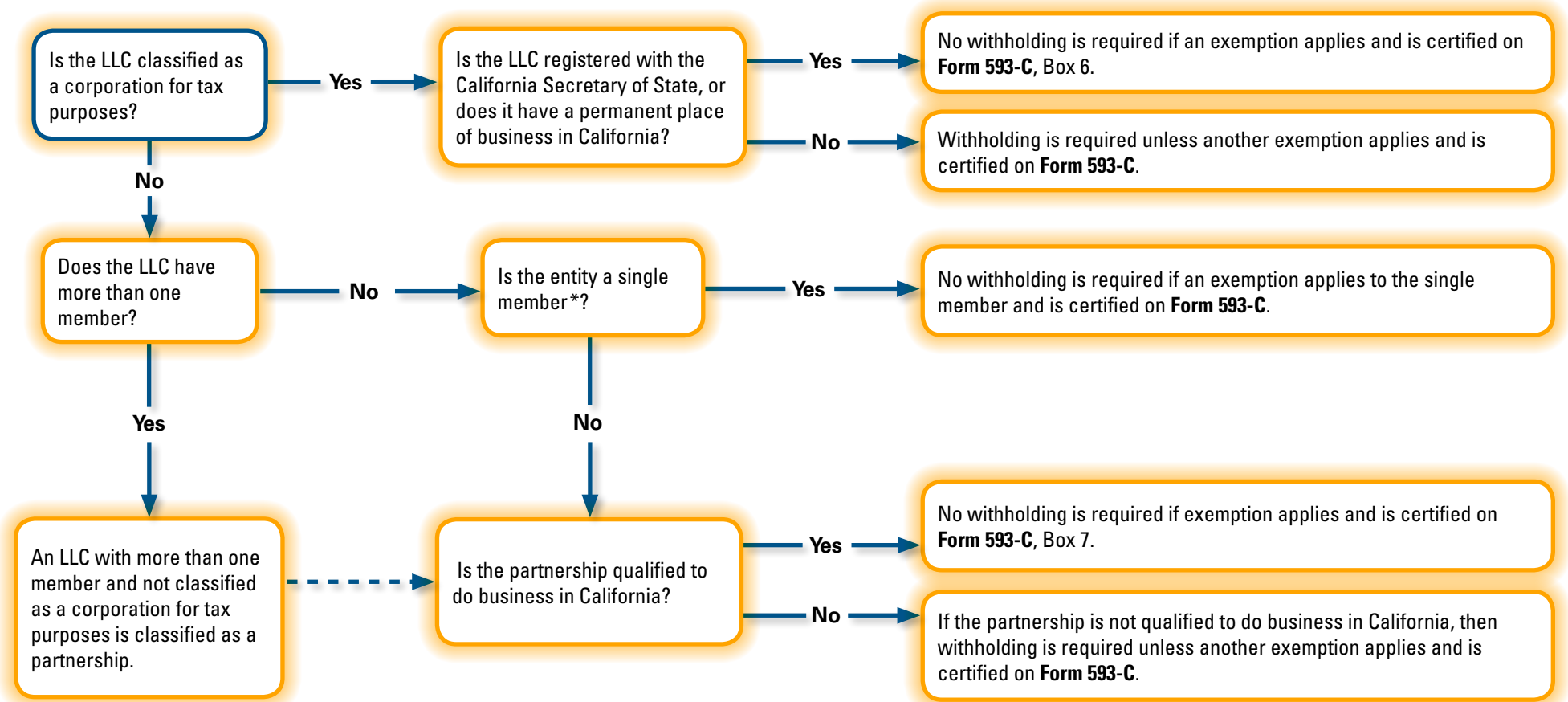


Real Estate Withholding for Sales by Limited Liability Companies

Use this flow chart to determine if California real estate withholding is required when a limited liability company (LLC) is on title. For more detailed information, see Form 593 Booklet with instructions and FTB Pub. 1016, *Real Estate Withholding Guidelines*.



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*A single member LLC that is not classified as a corporation for tax purposes is disregarded. Since the LLC is disregarded, withholding depends on the entity type of the single member, such as individual, corporation, or LLC. See full or partial withholding exemptions on **FTB Form 593-C**.

