



➤ Form 592, *Resident and Nonresident Withholding Statement*:  
➤ Most Common Errors That Delay Document Processing and Payment Allocation

Category	➤ Error	➤ Solution
■ <b>Forms</b>	Filed incorrect taxable year Form 592.	File the correct taxable year Form 592. Ensure that the taxable year matches the income year on the top left of Form 592.
	Form fields left blank or incorrectly entered.	Enter information into all applicable fields completely and accurately. Enter your phone number so we can reach you directly if we discover an error or omission.
	<b>Due Date</b> checkboxes left unmarked or marked incorrectly.	Mark the correct <b>Due Date</b> checkbox (top of form) to avoid a potential erroneous late filing penalty assessment.
	<b>Type of Income</b> checkbox left unmarked or marked incorrectly.	Mark the correct <b>Type of Income</b> checkbox that reflects the income you reported.
	An escrow company incorrectly entered as the withholding agent on Form 592.	When an entity distributes real estate withholding, they must file appropriate Form 592 with us. Enter the entity as the withholding agent, not the escrow company.
	Filed for 250 or more payees on a paper Form 592.	Submit electronically when you file for 250 or more payees. For more information, go to <a href="http://ftb.ca.gov">ftb.ca.gov</a> to get FTB Pub. 923, <i>Secure Web Internet File Transfer (SWIFT) Guide for Resident, Nonresident, and Real Estate Withholding</i> and FTB Pub. 1023S, <i>Resident and Nonresident Withholding Electronic Submission Requirements</i> .
	Filed Form 592 to allocate other types of withholding, such as nonconsenting nonresident tax (NCNR) or 1099R withholding.	File Form 592 to allocate or flow nonresident withholding credits only. When you send NCNR, refer to Schedule K-1 (Form 568) instructions. To allocate NCNR, refer to the specific entity Schedule K-1 instructions.
■ <b>Identification</b>	Omitted the withholding agent's and preparer's information.	Enter the withholding agent's and preparer's names and phone numbers to avoid processing delays.
	Omitted or entered incorrect tax identification numbers.	Enter the correct social security number, individual taxpayer identification number, federal employer identification number, California corporation number, or Secretary of State file number to avoid processing delays.
■ <b>Tax Withheld / Payments</b>	Tax withheld on Form 592, <i>Schedule of Payees</i> , does not equal the payment amount you sent with the form.	Total tax withheld <b>must</b> equal the total payment amount you send to us.
■ <b>Amended Form</b>	<b>Amended</b> checkbox left unmarked when you amended a previously filed Form 592.	Mark the <b>Amended</b> checkbox when you correct or change a previously filed Form 592. Call us at 888.792.4900 or 916.845.4900 (from outside the United States) for instructions on how to amend a Form 592 filed with an incorrect taxable year.

For additional information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nonresident withholding**.