



STATE OF CALIFORNIA
Franchise Tax Board

Secure Web Internet File Transfer (SWIFT)

Guide for Resident, Nonresident, and Real Estate Withholding

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Section 1: Introduction

Welcome

Thank you for using Franchise Tax Board's (FTB) Secure Web Internet File Transfer (SWIFT) protocol. Swift is a quick and secure method to electronically batch transfer files to and retrieve files from FTB.

SWIFT allows users to securely transfer resident, nonresident, and real estate withholding information (Forms 592, 592-F, and 593) to multiple FTB programs through the Internet using HTTPS or FTPS. Our FTB Publication 1016, *Real Estate Withholding Guidelines*, and FTB Publication 1017, *Resident and Nonresident Withholding Guidelines*, provide guidance when the information is required.

Benefits of Using SWIFT

- **Electronic Submission** – Submit information electronically from Resident, Nonresident, and Real Estate Withholding Forms. (Forms 592, 592-F, and 593).
- **Paperless Processing** – We provide our customers the convenience of electronic forms processing.
- **Proof of Receipt** – We provide you an acknowledgement receipt.
- **Opportunity to Correct Errors** – We perform up-front validation on the file and notify you within the same day of errors that require correction. This allows you the opportunity to correct and resubmit as necessary.
- **Secure Internet Transmission** – We use the latest technology to ensure the security and privacy of all taxpayer data. We receive files through 128-bit Secure Socket Layer encryption.

This guide contains the following:

- Technical information required to prepare and transmit your completed withholding form information as data files through SWIFT, including:
 - Data entry procedures.
 - ERROR and WARNING code descriptions.
 - Correction instructions.

This guide supplements and contains references to our [SWIFT Transmitter User Guide](#), with details about SWIFT registration and use.

Section 2: Getting Started

- Call us at 916.845.3778 to obtain your SWIFT user ID and password.
- ToFTB secure mailbox (the place you upload files for us to process).
- FromFTB secure mailbox (the place we put files for you to retrieve).

For more information about registering for SWIFT and to request a user ID and password, go to [Section 14](#) Connect With Us on Page 32.

Section 3: How to Prepare a Real Estate Withholding SWIFT File

Create and Save Your Data File

The file you submit must contain the same information you enter on the paper [Form 593](#), *Real Estate Withholding Tax Statement* that you provide to each real estate seller.

Refer to Sections 5 through 8 for helpful hints and standard abbreviations to use to ensure your data is acceptable.

SWIFT submissions must include one file containing the withholding agent and seller information from all Forms 593 as we explain in [Publication 1023R](#), *Real Estate Withholding Electronic Submission Requirements*.

File Format – We accept files in the Comma Delimited (CSV) format. Name the file with the name or business name of the withholding agent (e.g., johnsmithtitleco.csv).

Microsoft Excel users: Save the completed file of Form 593 information in the CSV format.

Paper Forms – Real Estate Escrow Persons (REEP) who use SWIFT to transmit real estate withholding information should not file a paper Form 593 with us. However, REEPs must notify the real estate sellers of tax withheld by providing them with copies of Forms 593 showing their withholding amounts.

Due Date – The due date for the SWIFT file submission and payment is the same as the due date for the paper Form 593 and payment, which is by the 20th day of the calendar month following the month escrow closes.

See [FTB Publication 1016](#), *Real Estate Withholding Guidelines*, for additional information.

To ensure timely processing, submit the file a few business days before the 20th day of the month.

Amended Forms – Do not use SWIFT to file amended form information. See Form 593 instructions on how to file amended forms.

Submit Your Payment

Once you transmit your file and we accept it, submit total withholding payment by one of the following options:

- **Electronic Funds Transfer (EFT)**, which is our preferred method to receive payments.
- Mail your check or money order with a completed [Form 593-V](#), *Payment Voucher for Real Estate Withholding*. Follow the voucher payment and mailing instructions.

Section 4: How to Prepare a Resident and Nonresident Withholding SWIFT File

Create and Save a SWIFT File

The SWIFT file you submit must contain the same information contained on the paper [Form 592](#), *Resident and Nonresident Withholding Statement*, or [Form 592-F](#), *Foreign Partner or Member Annual Return*.

Refer to Sections 5 through 8 for helpful hints and standard abbreviations used to ensure your data is acceptable.

SWIFT submissions must include one file containing the withholding agent and payee information from Forms 592 or 592-F, as we explain in [Publication 1023S](#), *Resident and Nonresident Withholding Electronic Submission Requirements*.

File Format – We accept files in the CSV format. Name the file with the name or business name of the withholding agent (e.g., johnsmithagent.csv). **Microsoft Excel users:** Save the completed file of Form 592 or Form 592-F data in the CSV format.

Paper Forms – Withholding agents who use SWIFT to submit resident and nonresident withholding information should not file paper Forms 592 or 592-F with us. However, withholding agents must notify the payees of tax withheld by providing them with copies of Forms 592-B, *Resident and Nonresident Withholding Tax Statement*, showing annual California income and withholding amounts.

Due Date – The due date for the SWIFT file submission and payment is the same as the due date for paper Forms 592 and 592-F and payment. See [FTB Publication 1017](#), *Resident and Nonresident Withholding Guidelines*, for additional information.

Amended Forms – **Do not** use SWIFT to file amended form information. See Form 592 and Form 592-F instructions on how to submit amended forms.

Submit Your Payment

Once you submit your file and we accept it, submit the total withholding payment by one of the following options:

- **Electronic Funds Transfer (EFT)**, which is our preferred method to receive payments.
- Mail your check or money order with a completed voucher, Form 592-V, *Payment Voucher for Resident and Nonresident Withholding* when submitting Form 592; or with a completed voucher, Form 592-A, *Payment Voucher for Foreign Partner or Member Withholding* when submitting Form 592-F. Follow the voucher payment and mailing instructions.

Section 5: Data Entry Instructions

Use these guidelines to enter identification (ID) numbers and address information for Forms 592, 592-F, and 593. These guidelines supplement [Publication 1023R](#), *Real Estate Withholding Electronic Submission Requirements*, and [Publication 1023S](#), *Resident and Nonresident Withholding Electronic Submission Requirements*.

Follow these guidelines to prevent errors, which can result in a file rejection for correction, as we explain in [Section 10](#) and [Section 11](#).

Go to ftb.ca.gov and search for **SWIFT** for examples of how to create a Microsoft Excel file.

General Instructions

- Omit punctuation or symbols, unless specifically allowed.
- Use only these symbols in the “Entity” and “Address” fields of the form:
 - If a fraction is part of the street address, enter a forward slash (/).
 - The symbols forward slash (/), hyphen/dash (-), period (.), comma (,), and number (#) are the only special characters allowed in the “Address” fields.

ID Number and ID Type

- **Do not enter hyphens in the ID number.**
- Social Security Number (SSN)
 - Must contain nine numeric characters.
 - First digit **cannot** be an 8.
- Individual Taxpayer Identification Number (ITIN)
 - Must contain nine numeric characters.
 - First digit must be a 9.
- Federal Employer Identification Number (FEIN)
 - Must contain nine numeric characters.
- California Corporation Number (CACORP)
 - Must contain seven numeric characters.

Address Fields

- Use the standard abbreviations in [Section 6](#) for the street name suffix.
- Apply the standard abbreviations if the address exceeds the field length. If the address is still too long, truncate it.
- Enter **PMB** followed by the box number in the “Address Line 2” field if the taxpayer has a personal mail box. If the “Address Line 2” field contains other information, enter the PMB at the end of the “Address Line 1” field. Never truncate PMB information.
- Enter supplemental information, such as **In Care of** name or business name, in the “Address Line 2” field. Omit the notations **c/o** and **ATTN**.
- Use the standard two-letter abbreviation for the state or United States possession in the “State” field, as we show in [Section 7](#).

Foreign Addresses

- Do not make an entry in the “State” or “ZIP Code” fields.
- Use specific foreign address rules for the following:
 - Hong Kong — enter **Hong Kong** in the “City” field and **China** in the “Country” field.
 - Singapore — enter **Singapore** in both the “City” and “Country” fields.
 - Baja California — enter **Mexico** in the “Country” field.
 - Canada — enter **Canada** in the “Country” field, followed by the province abbreviation, as we show in [Section 7](#).

Section 6: Standard Abbreviations

Use the following standard abbreviations for the singular or plural forms of these words:

Name	Abbreviation	Name	Abbreviation	Name	Abbreviation
Air Force Base	AFB	Fort	FT	Point	PT
America(n)	AMER	Freeway	FWY	Post Office	PO
And/&	/	Garden	GDN	Presidio	PRES
Annex	ANX	Gateway	GTWY	Private Mail Box	PMB
Apartment Apartamento	APT	Grove	GRV	Ranch Rancho	RNCH
Associates Association	ASSOC	Headquarters	HQ	River	RIV
Avenue Avenida	AV	Heights	HTS	Road	RD
Bank	BK	Highland	HGLD	Room	RM
Battalion	BTN	Highway	HWY	Rural Route	RR
Battery	BTRY	Hospital	HOSP	Saint/Sainte	ST
Beach	BCH	Hotel	HTL	San/Santo	SN
Boulevard	BL	Incorporated	INC	School	SCH
Box	BX	Industry	IND	Service	SERV
Branch	BR	International	INTL	South	S
Broadway	BRDWY	Island/Isle	IS	Southeast	SE
Building	BLDG	Junction	JCT	Southwest	SW
California	CALIF	Lake	LK	Space	SP
Caminita	CMNTA	Lane	LN	Space Flight Center	SFC
Caminito	CMNTO	Lodge	LDG	Spring	SPG
Camino	CMNO	Loop	LP	Squadron	SQD
Canyon	CYN	Lower	LWR	Square	SQ
Causeway	CSWY	Management	MGMT	Station	STA
Center	CTR	Manor	MNR	Street	ST

Name	Abbreviation	Name	Abbreviation	Name	Abbreviation
Central	CTL	Martin Luther King (JR)	M L KING	Suite	STE
Circle	CIR	Marine Corps Air Station	MCAS	Taxpayer Unknown	TAXPAYER UNKNWN
City	CY	Medical	MED	Terminal	TERM
Coast	CST	Memorial	MEM	Terrace	TER
College	CLG	Mission	MSN	Track	TRAK
Community	COMM	Mobile	MBL	Trail	TRL
Commonwealth	CMNWLTH	Motel	MTL	Trailer	TRLR
Company	CO	Mount	MT	Trust	TR
Convalescent	CONV	Mountain	MTN	Unit/Union	UN
Corporation	CORP	National	NAT	University	UNIV
Country	CNTRY	Naval	NAV	Upper	UPR
County	CNTY	Naval Air Base	NAB	Valley	VLY
Court	CT	Naval Air Station	NAS	Verdes	VRD
Crossing	XING	North	N	View	VW
Department	DEPT	Northeast	NE	Villa/Ville	VL
Division/Divide	DV	Northwest	NW	Village	VLG
Drive	DR	Number/#	NO	Vista	VIS
East	E	Pacific	PAC	Walk	WK
Estate	EST	Park	PK	Walkway	WKWY
Expressway	EXPY	Parkway	PKY	Way	WY
Flat	FLT	Place	PL	West Terminal	W TERM
Floor	FL	Plaza	PLZ		

Section 7: Standard State Abbreviations and ZIP Code Ranges

Use the following standard abbreviations and ranges for states and ZIP Codes:

State	Abbreviation	ZIP Code	State	Abbreviation	ZIP Code
Alabama	AL	350-369	Montana	MT	590-599
Alaska	AK	995-999	Nebraska	NE	680-693
Arizona	AZ	850-865	Nevada	NV	889-898
Arkansas	AR	716-729	New Hampshire	NH	030-038
California	CA	900-962	New Jersey	NJ	070-089
Colorado	CO	800-816	New Mexico	NM	870-884
Connecticut	CT	060-069	New York	NY	004, 005, 06390, 100- 149
Delaware	DE	197-199	North Carolina	NC	270-289
District of Columbia	DC	200-205, 20799	North Dakota	ND	580-588
Florida	FL	320-349	Ohio	OH	430-459
Georgia	GA	300-319, 398- 399	Oklahoma	OK	730-731, 734- 749
Hawaii	HI	967-968	Oregon	OR	970-979
Idaho	ID	832-838	Pennsylvania	PA	150-196
Illinois	IL	600-629	Rhode Island	RI	028-029
Indiana	IN	460-479	South Carolina	SC	290-299
Iowa	IA	500-528	South Dakota	SD	570-577
Kansas	KS	660-679	Tennessee	TN	370-385
Kentucky	KY	400-427	Texas	TX	733, 73949, 750-799, 885
Louisiana	LA	700-714	Utah	UT	840-847
Maine	ME	039-049	Vermont	VT	050-054, 056- 059
Maryland	MD	20331, 20335- 219	Virginia	VA	20040-201nn, 20301, 20370, 220- 246
Massachusetts	MA	010-027, 055n	Washington	WA	980-994
Michigan	MI	480-499	West Virginia	WV	247-268
Minnesota	MN	550-567	Wisconsin	WI	49936, 530- 549
Mississippi	MS	386-397, 71233	Wyoming	WY	820-831
Missouri	MO	630-658			

Overseas Military Addresses (APO or FPO)	Abbreviation	ZIP Code	Canadian Provinces	Abbreviation
Europe, Middle East, Africa, and Canada	AA	340nn	Alberta	AB
Americas (other than Canada)	AE	090-098	British Columbia	BC
Pacific	AP	962-66 98700	Manitoba	MB
United States Possessions	ABBR	ZIP Code	New Brunswick	NB
			Newfoundland	NF
American Samoa	AS	96799	Northwest Territories	NT
Federated States of Micronesia	FM	96941-96944	Nova Scotia	NS
Guam	GU	969	Nunavut	NU
Marshall Islands	MH	96960, 96970	Ontario	ON
Northern Mariana Island	MP	96950-96952	Prince Edward Island	PE
Palau	PW	96940	Quebec	QC
Puerto Rico	PR	006-007,009	Saskatchewan	SK
Virgin Islands	VI	008	Yukon Territories	YT

Section 8: California Counties Listing

Spell the following counties correctly when identifying real property transferred at escrow:

Alameda	Marin	San Mateo
Alpine	Mariposa	Santa Barbara
Amador	Mendocino	Santa Clara
Butte	Merced	Santa Cruz
Calaveras	Modoc	Shasta
Colusa	Mono	Sierra
Contra Costa	Monterey	Siskiyou
Del Norte	Napa	Solano
El Dorado	Nevada	Sonoma
Fresno	Orange	Stanislaus
Glenn	Placer	Sutter
Humboldt	Plumas	Tehama
Imperial	Riverside	Trinity
Inyo	Sacramento	Tulare
Kern	San Benito	Tuolumne
Kings	San Bernardino	Ventura
Lake	San Diego	Yolo
Lassen	San Francisco	Yuba
Los Angeles	San Joaquin	
Madera	San Luis Obispo	

Section 9: How to Transmit a Completed SWIFT File

Overview

After you create a file, it is ready to be transmitted to us using SWIFT. You must enter your user ID and password, as explained in [Section 2](#).

Refer to the [SWIFT Transmitter User Guide](#) for details on how to log in and transmit files.

Transmission File Structure

As stated in [Section 3](#), we accept files in the CSV format. Name the file with the name or business name of the withholding agent (e.g., johnsmithtitleco.csv).

Instructions for Microsoft Excel users:

1. Enter all data into an Excel workbook and save the file in CSV format.
2. Before you transmit the file to FTB, download the [SWIFT Validator tool](#) and check the file for missing or invalid data.
3. Make corrections to the file within the Validator and resave it to your CSV file.
4. To avoid erroneous number truncations that begin with zero, do not reopen the CSV file before you transmit the corrected file to us.

Receipt Response

Once you transmit the SWIFT file to us using your “ToFTB” mailbox, you receive a receipt in your “FromFTB” mailbox. The receipt contains your user ID, date and time the file arrived, and a serial number for reference purposes.

Once we provide your receipt, we begin a series of preprocessing edits on the data to ensure the file meets specifications. As we describe below, you receive an Acknowledgment (ACK) when the file has been preprocessed.

Refer to the [SWIFT Transmitter User Guide](#) for more details.

Section 10: ACK Response for Real Estate Withholding Files

Once we preprocess the file that allows us to check the file content by running up-front edits, you receive an ACK in your "FromFTB" mailbox detailing the specifics of the file. In addition, the ACK notifies you of ERRORS and WARNINGS.

The following examples show the types and content of the ACK text (.txt) files you may receive.

See [Section 12](#) for WARNING code details and instructions for correcting ERRORS.

Example #1: File ACCEPTED

In this example below, the file is accepted with no warnings.

ACKNOWLEDGMENT DATE: 08/24/2007 10:31:31 AM

FILE NAME: **wsjohnsmithtitleco.johnsmithtitleco.5022221.csv**

SWIFT ID: **wsjohnsmithtitleco**

ACCEPTED: The file you submitted has been ACCEPTED for processing.

Questions about the total amount withheld for this file, call Withholding Services and Compliance at: **888.792.4900** or 916.845.4900.

Reminder: Real estate withholding payments are due the 20th of the month following the month the escrow closes.

The example above is defined as follows:

The first section contains your file's processing details.

ACKNOWLEDGMENT DATE: 08/24/2007 10:31:31 AM

FILE NAME: **wsjohnsmithtitleco.johnsmithtitleco.5022221.csv**

SWIFT ID: **wsjohnsmithtitleco**

The second section contains the FTB telephone numbers to call for questions.

ACCEPTED: The file you submitted has been ACCEPTED for processing.

Questions about the total amount withheld for this file, call Withholding Services and Compliance at: **888.792.4900** or 916.845.4900.

Reminder: Real estate withholding payments are due the 20th day of the calendar month following the month the escrow closes.

Example #2: File ACCEPTED – WARNINGS

In this example, the file is ACCEPTED. However, we also provide informational WARNINGS indicating that certain information was not completed correctly. We made changes to the file and still ACCEPTED it, so corrections from you are not required. Call us at 888.792.4900 if you disagree with our changes.

See [Section 12](#) for WARNING code details and instructions for correcting ERRORS.

PROCESSING DATE: 08/24/2007 10:31:31 AM

FILE NAME: **wsjanedoetitleco.janedoetitleco.1340030.csv**

SWIFT ID: **wsjanedoetitleco**

ACCEPTED WITH WARNINGS: The file you submitted has been **ACCEPTED** for processing. The file contained incomplete information. Refer to **FTB Publication 923**, *SWIFT Guide for Resident, Nonresident, and Real Estate Withholding*, for assistance. Call **FTB at 888.792.4900** to correct any changes we made to the file.

Questions about the total amount withheld for this file, call Withholding Services and Compliance at: **888.792.4900** or 916.845.4900.

Reminder: Real estate withholding payments are due the 20th of the month following the month the escrow closes.

WARNINGS:

(row#,col#): ErrorCode: ErrorType: ColumnName: Message

(4,2):221:WARNING:Tax Year: The required field value is empty. The "Tax Year" value of [2007] will be inferred from the "Closing Date."

The example above is defined as follows:

The first section contains your file's processing details.

PROCESSING DATE: 08/24/2007 10:31:31 AM

FILE NAME: **wsjanedoetitleco.janedoetitleco.1340030.csv**

SWIFT ID: **wsjanedoetitleco**

The second section contains WARNING information and the FTB telephone numbers to call for questions.

ACCEPTED WITH WARNINGS: The file you submitted has been ACCEPTED for processing. The file contained incomplete information. Refer to FTB Publication 923, *SWIFT Guide for Resident, Nonresident, and Real Estate Withholding*, for assistance. Call **FTB at 888.792.4900** to correct any changes we made to the file.

Questions about the total amount withheld for this file, call Withholding Services and Compliance at: **888.792.4900** or 916.845.4900.

Reminder: Real estate withholding payments are due the 20th of the month following the month escrow closes.

WARNINGS: The Informational Header tells you how to find the ERRORS in your file by row and column with the following format:

(row#,col#): ErrorCode: ErrorType: ColumnName: Message

Following this header, we explain the WARNINGS that apply to your submitted file.

(4, 2):221:WARNING: Tax Year: The required field value is empty. The "Tax Year" value of [2007] will be inferred from the "Closing Date."

Example #3: File Rejected – ERRORS and WARNINGS

In this example, the file is rejected because we found ERRORS with the information you transmitted.

ERRORS must be corrected and the file retransmitted. The file is not considered complete until we send you an ACK with an acceptance. The file may also contain WARNINGS that you should review before you retransmit the file.

See [Section 12](#) for ERROR and WARNING code details and instructions for correcting ERRORS.

PROCESSING DATE: 08/24/2007 10:31:31 AM

FILE NAME: **wsjanedoetitleco.janedoetitleco.5265744.csv**

SWIFT ID: **wsjanedoetitleco**

ERROR FOUND: The file you submitted contains ERRORS. Correct the ERRORS listed below and resubmit the file.

WARNINGS: The file also contained incomplete information. Review the WARNINGS below and correct the suggested changes.

This file is not considered complete until we issue an Acknowledgment that the file has been **ACCEPTED**. Refer to **FTB Publication 923**, *SWIFT Guide for Resident, Nonresident, and Real Estate Withholding*, for assistance, or call FTB at **888.792.4900**.

ERRORS:

(row#,col#): ErrorCode: ErrorType: ColumnName: Message

(2,4):12:ERROR:ID Type:The required field is empty.

(2,3):12:ERROR:ID Number:The required field is empty.(2,5):522:ERROR:First Name:Neither "Individual" nor "Other" name fields were provided.

WARNINGS:

(row#,col#):ErrorCode:ErrorType:ColumnName:Message

(3,18):11:WARNING:Income Type: The field is empty. Applying the default value [...].

The example above is defined as follows:

The first section contains your file's processing details.

PROCESSING DATE: 08/24/2007 10:31:31 AM
FILE NAME: **wsjanedoetitleco.janedoetitleco.5265744.csv**
SWIFT ID: **wsjanedoetitleco**

The second section contains **ERROR** and **WARNING** information, and the **FTB** telephone numbers to call for questions.

ERROR FOUND: The file you submitted contains **ERRORS**. Please correct the **ERRORS** listed below and resubmit the file.
WARNINGS: The file also contained incomplete information. Please review the **WARNINGS** below and correct any changes we suggested.
This file is not considered complete until we issue an Acknowledgement that the file has been **ACCEPTED**. Refer to **FTB Publication 923**, *SWIFT Guide for Resident, Nonresident, and Real Estate Withholding*, for assistance, or call FTB at **888.792.4900**

ERRORS and **WARNINGS**: the Informational Header tells you how to find the **ERRORS** in your file by row and column with the following format:

(row#,col#): ErrorCode: ErrorType: ColumnName: Message

Following this header, we explain the **ERRORS** and **WARNINGS** that apply to your transmitted file.

(2,3):12:ERROR:ID Number:The required field is empty.
(2,5):522:ERROR:First Name:Neither "Individual" nor "Other" name fields were provided.
(3,18):11:WARNING: Income Type: The field is empty. Applying the default value [...].

Section 11: ACK Response for Resident and Nonresident Withholding Files

Once we preprocess the file that allows us to check the file content by running up-front edits, you receive an ACK in your "FromFTB" mailbox detailing the specifics of the file. In addition, the ACK notifies you of ERRORS and WARNINGS.

See [Section 12](#) for WARNING code details and instructions to correct ERRORS.

The following examples show the types and content of the ACK text (.txt) files you may receive:

Example #1: File ACCEPTED

In this example, the file was ACCEPTED with no WARNINGS:

ACKNOWLEDGMENT DATE: 08/24/2007 10:31:31 AM
FILE NAME: **wsjohnsmithagent.johnsmithagent.5022221.csv**
SWIFT ID: **wsjohnsmithagent**
ACCEPTED: The file you submitted has been **ACCEPTED** for processing.
Questions about the total amount withheld for this file, call Withholding Services and Compliance at: **888.792.4900** or 916.845.4900.

The example above is defined as follows:

The first section contains your file's processing details.

ACKNOWLEDGMENT DATE: 08/24/2007 10:31:31 AM
FILE NAME: **wsjohnsmithagent.johnsmithagent.5022221.csv**
SWIFT ID: **wsjohnsmithagent**

The second section contains the FTB telephone numbers to call for questions.

ACCEPTED: The file you submitted has been ACCEPTED for processing.
Questions about the total amount withheld for this file, call Withholding Services and Compliance at: **888.792.4900** or 916.845.4900.

Example #2: File ACCEPTED – WARNINGS

In this example, the file is ACCEPTED.

However, we also provide informational WARNINGS that certain information was not completed correctly. We still ACCEPTED the file and corrections are not required, but you may call us at **888.792.4900** if you disagree with our changes.

See [Section 12](#) for WARNING code details and instructions for correcting ERRORS.

PROCESSING DATE: 08/24/2007 10:31:31 AM

FILE NAME: **wsjanedoeagent.janedoeagent.1340030.csv**

SWIFT ID: **wsjanedoeagent**

ACCEPTED WITH WARNINGS: The file you submitted has been ACCEPTED for processing. The file contained incomplete information. Refer to **FTB Publication 923**, *SWIFT Guide for Resident, Nonresident, and Real Estate Withholding*, for assistance. Call FTB at **888.792.4900** to correct any changes we made to the file.

To correct any changes made by FTB or if you have questions about the total amount withheld for this file, call Withholding Services and Compliance at: **888.792.4900** or **916.845.4900**.

WARNINGS:

(3,18):11:WARNING: Income Type: The field is empty. Applying the default value [...].

The example above is defined as follows:

The first section contains your file's processing details.

PROCESSING DATE: 08/24/2007 10:31:31 AM

FILE NAME: **wsjanedoeagent.janedoeagent.1340030.csv**

SWIFT ID: **wsjanedoeagent**

The second section contains the FTB telephone numbers to call for questions.

ACCEPTED WITH WARNINGS: The file you submitted has been ACCEPTED for processing. The file contained incomplete information. Refer to **FTB Publication 923**, *SWIFT Guide for Resident, Nonresident, and Real Estate Withholding*, for assistance.

To correct any changes made by FTB or if you have questions about the total amount withheld for this file, call Withholding Services and Compliance at: **888.792.4900** or **916.845.4900**.

WARNINGS: The Informational Header tells you how to find the ERRORS in your file by row and column with the following format:

(row#,col#): ErrorCode: ErrorType: ColumnName: Message

Following this header, we explain the WARNINGS that apply to your transmitted file:

(3,18):11:WARNING: The field is empty. Applying the default value [...].

Example #3: File Rejected – ERRORS and WARNINGS

In this example, the file is rejected because we found ERRORS in it.

The ERRORS must be corrected and the file retransmitted. The file is not considered complete until we send an ACK with an acceptance. The file may also contain WARNINGS that you should review before you retransmit it.

See [Section 12](#) for ERROR and WARNING code details and instructions for correcting ERRORS.

```
PROCESSING DATE: 08/24/2007 10:31:31 AM
FILE NAME: wsjanedoeagent.janedoeagent.5265744.csv
SWIFT ID: wsjanedoeagent
ERROR FOUND: The file you submitted contains ERRORS. Please correct the
ERRORS listed below and resubmit the file.
WARNINGS: The file also contained incomplete information. Please review the
WARNINGS below and correct any changes we suggested.
This file is not considered complete until we issue an Acknowledgment that the file has been ACCEPTED. Refer to
FTB Publication 923, SWIFT Guide for Resident, Nonresident, and Real Estate Withholding, for assistance, or call
FTB at 888.792.4900
ERRORS:
(row#,col#): ErrorCode: ErrorType: ColumnName: Message
(2,4):12:ERROR:ID Type:The required field is empty.
(2,3):12:ERROR:ID Number:The required field is empty.
(2,5):522:ERROR:First Name:Neither "Individual" nor "Other" name fields were provided. WARNINGS:
(row#,col#):ErrorCode:ErrorType:ColumnName:Message
(3,18):11:WARNING: Income Type: The field is empty. Applying the default value [...].
```

The example above is defined as follows:

The first section contains your file's processing details.

```
PROCESSING DATE: 08/24/2007 10:31:31 AM
```

```
FILE NAME: wsjanedoeagent.janedoeagent.5265744.csv
SWIFT ID: wsjanedoeagent
```

The second section contains ERROR and WARNING information, and the FTB telephone numbers to call for questions.

```
ERROR FOUND: The file you submitted contains ERRORS. Please correct the
ERRORS listed below and resubmit the file.
WARNINGS: The file also contained incomplete information. Please review the
WARNINGS below and correct any changes we suggested.
This file is not considered complete until we issue an Acknowledgment that the file has been ACCEPTED. Refer to
FTB Publication 923, SWIFT Guide for Resident, Nonresident, and Real Estate Withholding, for assistance, or call FTB
at 888.792.4900.
Questions about the total amount withheld for this file, call Withholding Services and Compliance at: 888.792.4900
or 916.845.4900.
```

ERRORS and WARNINGS: The Informational Header tells you how to find the ERRORS in your file by row and column with the following format:

```
(row#,col#): ErrorCode: ErrorType: ColumnName: Message
```

Following this header, we explain the ERRORS and WARNINGS that apply to your submitted file:

(2,4) 12:ERROR:ID Type:The required field is empty.
(2,3):12:ERROR:ID Number:The required field is empty
(2,5):522:ERROR:First Name:Neither "Individual" nor "Other" name fields were provided.
(3,18):11:WARNING: Income Type: The field is empty. Applying the default value [...].

Section 12: ERROR Codes and WARNING Messages

ERROR Code Messages

If your file contains errors, you will receive a rejected ACK. The ACK contains specific information to help you determine where an ERROR occurred in the file you transmitted. It includes data that defines the row and column number of your file, ERROR code, type of ERROR, and ERROR message. To help avoid rejected files, review the chart below for a list of ERROR codes and WARNING messages. The list also contains details about how to correct ERRORS we identified in your ACK.

You must correct ERRORS before we ACCEPT the file for processing. Once you correct any ERRORS, retransmit the entire file to us using your SWIFT account, as explained in [Section 9](#). We will not consider your file complete and filed until we send an ACK with an acceptance of your file.

WARNING Messages

WARNING messages provide additional information that certain data in the fields have been changed to meet data requirements. It is not necessary to correct WARNING messages to receive an ACK with an acceptance of your file. However, review the WARNING messages you receive to ensure the change did not impact the accuracy of the data. Call us at 888.792.4900 if you have questions.

Section 13: ERROR Codes and WARNING Messages Description and Corrections

When you review and correct ERROR and WARNING messages, refer to [Publication 1023R](#), *Real Estate Withholding Electronic Submission Requirements*, and [Publication 1023S](#), *Resident and Nonresident Withholding Electronic Submission Requirements*, for details regarding the data formatting requirements.

Example: Your ACK will contain the layout below as we show in [Section 10](#) or [Section 11](#) to help you locate the ERRORS and/or WARNINGS in your file:

(row#,col#):	ErrorCode	ErrorType	ColumnName	Message
(2,4):	12:	ERROR:	ID Type:	The required field is empty.
(4,3):	322:	ERROR:	ID Number:	The field 'ID Number' is empty, so the value of the 'ID Type' field [...] must also be blank.

Reminder:

You must correct ERRORS before we ACCEPT the file for processing.

Review the WARNINGS and contact us if corrections are needed.

[...] in the Message denotes information that we will complete with data from the file you submitted.

Error Code	Type	Field/ Column Name	Message Description	Correction
1	WARNING	Can apply to multiple	The field value [...] does not meet the field specification length of [...] and has been truncated to [...]. Example: The field value [Rumpelstiltskin] does not meet the field specification length of [11] and has been truncated to [rumpelstilt].	Certain fields have specifications as we show in Pub. 1023R or Pub. 1023S . In this example, the “First Name” field value should not exceed 11 characters. We shortened the field value to the required maximum characters.
2	ERROR	Can apply to multiple	The field value [...] does not meet the field specification format. Example: The field value [john7] does not meet the field specification format.	Certain fields have specifications as we show in Pub. 1023R or 1023S . In this example, the “First Name” field value must be alpha only. Correct the data as appropriate (ex. John).
3	ERROR	Can apply to multiple	The field value [...] does not meet the field specification. Please check the field length and format. Example: The field value [20088] does not meet the field specification. Please check the field length and format	Certain fields have specifications as we show in Pub. 1023R or 1023S . In this example, the “Tax Year” field must not be more than four characters. Correct the entry as appropriate (ex. 2008).
4	WARNING	Can apply to multiple	The field value [...] is not in the list of accepted values and will be ignored. Please check the list of accepted values. Example: The field value [XX] is not in the list of accepted values and will be ignored. Please check the list of accepted values.	Certain fields have specific allowed values as we show in Sections 6 through 8. In this example, the “State” field has data (XX) that is not recognized as a state or U.S. territory. If address is foreign, leave this field blank. Check your entry against acceptable state values Section 7 (CA, etc.).

Error Code	Type	Field/ Column Name	Message Description	Correction
5	WARNING	Can apply to multiple	<p>The field value [...] is not in the list of accepted values, so the default value of [...] will be used instead. Please check the list of accepted values.</p> <p>Example: The field value [slipper] is not in the list of accepted values, so the default value of [sale] will be used instead. Please check the list of accepted values.</p>	<p>Certain fields have specific allowed values as we show in Sections 6 through 8.</p> <p>In this example, the “Transaction Type” field has data (slipper) that is not recognized.</p> <p>Check your entry against the acceptable transaction type values in Pub. 1023R. (Sale, Installment, Boot, or Exchange).</p>
6	WARNING	Can apply to multiple	<p>The field value [...] is not in the list of accepted values, but the value [...] appears similar and will be used instead. Please check the list of accepted values.</p> <p>Real Estate Example: The field value [Sn Diego] is not in the list of accepted values, but the value [San Diego] appears similar and will be used instead. Please check the list of accepted values.</p> <p>Nonresident Example: The field value [Trst] is not in the list of accepted values, but the value [Trust] appears</p>	<p>Certain fields have specific allowed values as we show in Sections 6 through 8.</p> <p>In the real estate example, the “County” field has data [Sn Diego] that is not recognized as a county. In the nonresident example, the “Income Type” field has data [Trst] that is not recognized as an income type.</p> <p>Check your entry against the acceptable county values as we show in Section 8, or the acceptable income type values as we show in Pub. 1023S.</p>
11	WARNING	Can apply to multiple	<p>The field is empty. Applying the default value [...].</p> <p>Example: The field value is empty. Applying the default value of [Sale].</p>	<p>Certain fields have specific allowed values as we show in Sections 6 through 8.</p> <p>In this example, the “Transaction Type” field has no data.</p> <p>Check your entry against the acceptable transaction type values in Pub. 1023R (Sale, Installment, Boot, or Exchange).</p>
12	ERROR	Can apply to multiple	The required field is empty.	<p>You may get this message if a field is empty and we are unable to apply a default value. For example, the “ID Number” field is a required field for the withholding agent information. To correct the file, add the ID number to the file.</p>

Error Code	Type	Field/ Column Name	Message Description	Correction
90	ERROR	Can apply to multiple	<p>Real Estate: The number of columns in the file, [...], is less than the 30 required columns.</p> <p>Nonresident: The number of columns in the file, [...], is less than the 28 required columns.</p> <p>Real Estate Example: The number of columns in the file, [25], is less than the 30 required columns.</p> <p>Nonresident Example: The number of columns in the file, [25], is less than the 28 required columns.</p>	Verify the file has all the required columns of data. Add the appropriate column(s) and data.
91	ERROR	Can apply to multiple	<p>Real Estate: The number of columns in the file, [...], is greater than the 30 required columns.</p> <p>Nonresident: The number of columns in the file, [...], is greater than the 28 required columns.</p> <p>Real Estate Example: The number of columns in the file, [33], is greater than the 30 required columns.</p> <p>Nonresident Example: The number of columns in the file, [33], is greater than the 28 required columns.</p>	Verify the file has all the required columns of data. Remove any excess column(s), including hidden columns.
92	ERROR	Can apply to multiple	Unexpected data was entered on the withholding agent line. Enter tax form data beginning at line 3 of the file.	Verify that line contains only withholding agent information. Line 2 should not contain any information related to a seller of real estate or payee that received nonresident income (e.g., Parcel Number, Closing Date, Income Type, etc.). Remove any of this data.
93	ERROR	Can apply to multiple	<p>The column header [...] is different from the expected column header [...].</p> <p>Example: The column header [ID] is different from the expected column header [ID Type].</p>	Change the name of the identified column to match the column name in Pub. 1023R or 1023S . In this example, change the column name to "ID Type."

Error Code	Type	Field/ Column Name	Message Description	Correction
94	ERROR	Can apply to multiple	Not enough data was submitted for processing. The file must contain one row of withholding agent data and a minimum of one row of taxpayer data.	Add the necessary withholding agent data and/or at least one row of real estate seller data or nonresident payee data.
95	ERROR	Can apply to multiple	The file does not contain any data.	Add the necessary withholding agent data and at least one row of real estate seller data or nonresident payee data.
96	ERROR	Can apply to multiple	The balance due amount of [...] exceeds 9,999,999,999.99. Please check the values of the field "Amount Withheld." Example: The balance due amount of [10,000,000,000.00] exceeds 9,999,999,999.99. Please check the values of the field "Amount Withheld."	Verify that all the values in the "Amount Withheld" field match the actual amounts withheld during each real estate transaction.
221	WARNING	Tax Year	The required field value is empty. The "Tax Year" value of [...] will be inferred from the "Closing Date." Example: The required field value is empty. The "Tax Year" value of [2008] will be inferred from the "Closing Date."	Make sure the "Tax Year" is the same as the year of the "Closing Date" for all sellers you list in the file. Each file allows only one tax year.
222	WARNING	Tax year	The required field value is empty. The "Tax Year" value of [...] will be inferred from the first Tax Year record. Example: The required field value is empty. The "Tax Year" value of [2008] will be inferred from the first Tax Year record.	Make sure the "Tax Year" is the same for all payees you list in the file.
251	ERROR	Tax year	The field value [...] is not consistent with prior records that indicate a "Tax Year" of [...]. Example: The field value [2007] is not consistent with prior records that indicate a "Tax Year" of [2008].	Each file may contain only one tax year. Transmit separate files if you need to transmit data for more than one tax year.

Error Code	Type	Field/ Column Name	Message Description	Correction
252	WARNING	Tax Year	The field value [...] is invalid, so the value of the "Tax Year" field will be changed from [...] to [...]. Example: The field value [200B] is invalid, so the value of the "Tax Year" field will be changed from [200B] to [2008].	Enter the four-digit year when the amount was withheld. Use numeric characters only. Format the "Tax Year" as we show in Pub. 1023S . Each file allows only one tax year.
321	ERROR	ID TYPE	The field "ID Number" must be 9 digits when the "ID Type" is SSN/ITIN, TPID, or FEIN, 7 digits when CACORP.	Include a valid ID Number to have a valid ID Type.
322	ERROR	ID TYPE	The field 'ID Number' is empty, so the value of the 'ID Type' field [...] must also be blank.	You must include a valid ID Number to have an ID Type. If you do not know the ID number, leave both fields blank.
405	ERROR	ID Type	The field value [...] is an unaccepted value. Check the list of accepted values.	ID Type must be SSN, ITIN, FEIN, CA SOS.
406	WARNING	Spouse/RDP ID Type	The field value [...] is not in the list of accepted values, but the value [...] appears similar and will be used instead. Please check the list of accepted values.	ID Type must be SSN, ITIN, FEIN, CA SOS.
412	ERROR	ID TYPE	The required field is empty.	ID Type must be SSN, ITIN, FEIN, CA SOS
521	ERROR	First Name	Both "Individual" and "Other" name fields were provided.	In the file, include data in only "Individual" or "Other" name fields, but not both. Check the names and delete one or the other.
522	ERROR	First Name	Neither "Individual" nor "Other" name fields were provided.	Either an "Individual" or "Other" name must be provided.
523	ERROR	First Name	The field "First Name" cannot be empty when an individual name is inferred.	If you include "Last Name" data in the file for the seller, payee, or withholding agent, then you must also include "First Name" data for the same seller, payee, or withholding agent. Add the first name as appropriate.

Error Code	Type	Field/ Column Name	Message Description	Correction
524	ERROR	First Name	The field "Last Name" cannot be empty when an individual name is inferred.	If you include "First Name" data in the file for the seller, payee, or withholding agent, then you must also include "Last Name" data for the same seller, payee, or withholding agent. Add the last name as appropriate.
525	WARNING	First Name	The field "Other Name Line 1" was empty, but the field "Other Name Line 2" contained a value.	Use the "Other Name Line 2" field only if the name doesn't fit in "Other Name Line 1."
526	ERROR	ID Type	The field "ID Type" cannot be a FEIN, CACORP, or SOSL when an individual name is entered.	If you include "First Name" or "Last Name" data in the file for the seller, payee, or withholding agent, then the "ID Type" for that entity must be SSN or ITIN.
527	ERROR	ID Type	The field "ID Type" should be FEIN, CACORP, or CASOS when "Other Name Line 1 or Other Name Line 2 is entered.	If you include "Other Name Line 1" or "Other Name Line 2" data in the file for the seller, payee, or withholding agent, then the "ID Type" must be FEIN, CACORP, or CASOS for that seller, payee, or withhold agent. Other Name lines 1 & 2 are used for entity names only. (e.g. Business , LLC, Non-grantor Trust, Partnership) An entity does not have a SSN. Entities have one or more of the following ID types, FEIN, CACORP, or CASOS.
528	ERROR	ID Type	The field "ID Type" cannot be an SSN when the name infers a Trust.	If the data in the "Other Name Line 1" or "Other Name Line 2" infers a Trust (i.e., the word "trust" is in the name), then the "ID Type" must be a FEIN, CACORP, or CASOS.
1021	ERROR	Spouse/RDP ID Number	The field "Spouse/RDP ID Number" must be 9 digits when the "Spouse/RDP ID Type" is SSN/ ITIN.	Spouse/RDP ID number must contain 9 digits if SSN or ITIN is provided.
1111	WARNING	Spouse/RDP ID Type	The field is empty. Applying the default value [None].	If no spouse/RDP is entered, this field should be blank.

Error Code	Type	Field/ Column Name	Message Description	Correction
1223	ERROR	Spouse/RDP First Name	The field "Spouse/RDP First Name" cannot be empty when the "Spouse/RDP Last Name" field has a value.	If you include "Spouse/RDP First Name" data in the file for the seller, then you must include "Spouse/RDP Last Name" data for the same seller. Add the first name of the Spouse/RDP in the "Spouse/RDP First Name" field.
1224	ERROR	Spouse/RDP First Name	The field "Spouse/RDP Last Name" cannot be empty when the "Spouse/RDP First Name" field has a value.	If you include "Spouse/RDP Last Name" data in the file for the seller, then you must include "Spouse/RDP Last Name" data for the same seller. Add the last name of the Spouse/RDP in the "Spouse/RDP Last Name" field.
1226	ERROR	Spouse/RDP ID Type	The field "Spouse/RDP ID Type" must be SSN, ITIN, or remain blank.	Spouse/RDP ID Type can only be SSN or ITIN. If no spouse/RDP is entered, this field should remain blank.
1304	ERROR	State	The field value [...] is an unaccepted value. Check the list of accepted values.	State field value must contain a U.S. domestic state or remain blank if address is foreign.
1611	WARNING	Country	The field is empty. Applying the default value [USA] .	Verify the country and call us at 888.792.4900 to make corrections.
1704	ERROR	Domestic Quarter	The field value [...] is an unaccepted value. Check the list of accepted values.	Each file may contain only one Domestic Quarter. Acceptable Domestic Quarter field values are 1, 2, 3, or 4.

Error Code	Type	Field/ Column Name	Message Description	Correction
1821	ERROR	Income Type	The entries in the fields "Income Type" contain both domestic and foreign income types.	Each file may contain only one income type, domestic or foreign. If you need to submit data for both income types you must submit them on two separate files.
1922	ERROR	Income Subject to Withholding	The total "Income Subject to Withholding" amount of [...] exceeds 9,999,999,999.99. Please check the values of that field. Example: The total "Income Subject to Withholding" amount of [10,000,000,000.00] exceeds 9,999,999,999.99. Please check the values of that field.	Verify that all the values in the referenced field are the amounts intended for the file.
2003	ERROR	Amount Withheld	The field value [0.000] does not meet the field specification. Please check the field length and format.	Verify that all the values in the referenced field are the amounts intended for the file.
2021	ERROR	Amount Withheld	The field "Amount Withheld" contains a zero dollar amount.	The field "Amount Withheld" cannot contain a zero dollar amount. If no tax was withheld, remove the payee from the file. If tax was withheld, then add the tax withheld amount.
2022	ERROR	Amount Withheld	The total "Amount Withheld" of [...] exceeds 9,999,999,999.99. Please check the values in that field. Example: The total "Amount Withheld" of [10,000,000,000.00] exceeds 9,999,999,999.99. Please check the values of that field.	Verify that all the values in the referenced field are the amounts intended for the file.
2221	ERROR	Parcel Number	Neither the "Parcel Number" nor the "Property Address" fields were provided.	Include either the "Parcel Number" or "Property Address" for each sale. Add one or the other to the file.

Error Code	Type	Field/ Column Name	Message Description	Correction
2421	WARNING	Foreign Balance Due	The [...] amount in the “Foreign Balance Due” field does not match our calculation of [...] and the “Foreign Balance Due” has been changed to [...]. Example: The [\$2,000] amount in the “Foreign Balance Due” field does not match our calculation of [\$1,000] and the “Foreign Balance Due” has been changed to [\$1,000].	We compared the entry for this field to the amount calculated from our records. Since the amounts do not match, we replaced the entry provided with the amount we calculated based on our records. Verify your records for the amount and call us at 888.792.4900 to make corrections.
2521	WARNING	Foreign Overpayment	The [...] amount in the “Foreign Overpayment” field does not match our calculation of [...] and the “Foreign Overpayment” has been changed to [...]. Example: The [\$2,000] amount in the “Foreign Overpayment” field does not match our calculation of [\$1,000] and the “Foreign Overpayment” has been changed to [\$1,000].	We compared the entry for this field to the amount calculated from our records. Since the amounts do not match, we replaced the entry provided with the amount we calculated based on our records. Verify your records for the amount and call us at 888.792.4900 to make corrections.
2522	ERROR	Foreign Overpayment	The field “Foreign Overpayment” cannot contain an amount when “Foreign Balance Due” contains an amount.	The file cannot contain both a “Foreign Balance Due” and “Foreign Overpayment.” Verify your records and correct the file as appropriate.
2621	WARNING	Foreign Credit to Next Year	The [...] amount in the “Foreign Credit to Next Year” field exceeds the calculated “Foreign Overpayment” of [...], and the “Foreign Credit to Next Year” has been changed to [...]. Example: The [\$1,000] amount in the “Foreign Credit to Next Year” field exceeds the calculated “Foreign Overpayment” of [\$800], and the “Foreign Credit to Next Year” has been changed to [\$800].	In this example, the system calculated “Foreign Overpayment” is less than the entry in “Foreign Credit to Next Year.” As a result, we decreased the “Foreign Credit to Next Year” to match the available amount we calculated. Verify your records for the amounts and call us at 888.792.4900 to make corrections.

Error Code	Type	Field/ Column Name	Message Description	Correction
2622	WARNING	Foreign Credit to Next Year	<p>The calculated “Foreign Overpayment” amount of [...] exceeds the “Foreign Credit to Next Year” field of [...], and the “Foreign Credit to Next Year” has been changed to [...].</p> <p>Example: The calculated “Foreign Overpayment” amount of [\$1,000] exceeds the “Foreign Credit to Next Year” field of [\$800], and the “Foreign Credit to Next Year” has been changed to [\$1,000].</p>	<p>In this example, the agent had no “Foreign Refund” specified in their file and all of their foreign overpayment had to be credited to the next year. In this case, we increased the “Foreign Credit to Next Year” to match the available amount we calculated.</p> <p>Verify your records for the amounts and call us at 888.792.4900 to make corrections.</p>
2623	ERROR	Foreign Credit to Next Year	<p>The field “Foreign Credit to Next Year” cannot contain an amount when the “Foreign Balance Due” contains an amount.</p>	<p>If the file contains an entry in “Foreign Balance Due,” then the file cannot contain an entry in “Foreign Credit to Next Year” because according to the file, there is no “Foreign Overpayment” to allow a credit on the account.</p>
2721	ERROR	Closing Date	<p>The tax year [...] of the “Closing Date” field is not consistent with the value [...] of the “Tax Year” field.</p> <p>Example: The tax year [2007] of the “Closing Date” field is not consistent with the value [2008] of the “Tax Year” field.</p>	<p>The Tax Year should always match the year of the closing date. Verify the closing date and ensure the tax year matches.</p> <p>Each file may contain only one tax year. Transmit separate files if you need to submit data for more than one tax year.</p>
2722	ERROR	Closing Date	<p>The field “Closing Date” contains an invalid date [...].</p> <p>Example: The field “Closing Date” contains an invalid date [02/31/2007].</p>	<p>Include a valid month, day, and year in the “Closing Date” field. For example, February contains only 28 days (29 in a leap year). Verify the closing date and change as appropriate.</p>
2723	WARNING	Foreign Refund	<p>The “Foreign Refund” field of [...] exceeds the calculated “Foreign Refund” of [...], and the “Foreign Refund” has been changed to [...].</p> <p>Example: The “Foreign Refund” field of [\$1,000] exceeds the calculated “Foreign Refund” of [\$800], and the “Foreign Refund” has been changed to [\$800].</p>	<p>In this example, the system calculated “Foreign Refund” is less than the “Foreign Refund” specified in the file. The “Foreign Refund” has been changed to match our calculations. In this example, the agent gets a smaller refund than anticipated. Verify your records for the amounts and call us at 888.792.4900 to make corrections.</p>

Error Code	Type	Field/ Column Name	Message Description	Correction
2724	WARNING	Foreign Refund	<p>The calculated “Foreign Refund” amount of [...] exceeds the “Foreign Refund” field of [...], and the “Foreign Refund” has been changed to [...].</p> <p>Example: The calculated “Foreign Refund” amount of [\$1,000] exceeds the “Foreign Refund” field of [\$800], and the “Foreign Refund” has been changed to [\$1,000].</p>	<p>In this example, the system-calculated “Foreign Refund” is more than the “Foreign Refund” specified in the file. The “Foreign Refund” has been changed to match our calculations. In this example, the agent gets a larger refund as a result of our calculations. Verify your records for the amounts and call us at 888.792.4900 to make corrections.</p>
2725	ERROR	Foreign Refund	<p>The field “Foreign Refund” cannot contain an amount when the “Foreign Balance Due” contains an amount.</p>	<p>If the file contains an entry in “Foreign Balance Due,” then the file cannot contain an entry in “Foreign Refund” because according to the file, there is no “Foreign Overpayment” to allow a refund to be issued on the account.</p>
2905	WARNING	Withholding Calculation	<p>The field value of [...] is not in the list of accepted values, so we use the default value of [.0333] instead. Check the list of accepted values.</p>	<p>Enter one of the accepted values as described in Pub. 1023S.</p>
3021	ERROR	Amount Withheld	<p>The field “Amount Withheld” cannot contain a zero dollar amount. If no tax was withheld remove the payee from the file.</p>	<p>Form 593 is filed when withholding was done for a seller. If no tax was withheld do not file Form 593 data. If tax was withheld, enter the tax withheld amount.</p>

Section 14: Connect With Us

For SWIFT technical assistance (user ID and password issues), refer to [SWIFT frequently asked questions](#) or call 916.845.3778.

Email: wscs.swift@ftb.ca.gov

Phone: **888.792.4900** from 8 a.m. to 5 p.m. weekdays, except state holidays

916.845.4900 from outside the United States

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