

**Example #2B: Partner #1**  
Resident partner with a 60 percent interest

Attach to Form 592 for each recipient. **Copy A** FOR FRANCHISE TAX BOARD

**Part I Recipient**

Recipient's name: **Partner # 1**

Address (number and street, PO Box, Rural Route, A): **58 Return Street**

City: **Anywhere** State: **CA** ZIP Code: **99999** Country:

SSN or ITIN: **059-05-9059**

FEIN  CA corp. no.

Enter Partner #1's information in the Recipient area.

**Part II Withholding agent**

Withholding agent's (payer's/S corporation's): **Partnership B**

Address (number and street, PO Box, Rural Route, A): **21 Form Lane**

City: **Somewhere** State: **PA** ZIP Code: **88888**

Daytime telephone number: **(999) 123-4567x6789**

SSN or ITIN

FEIN  CA corp. no.: **030303030**

Enter Partnership B's information in the Withholding agent area.

**Part III Type of income subject to withholding.** Check the applicable box(es).

Payment to Independent Contractor  Rents or Royalties  Estate Distributions  Trust Distributions  Allocations to Foreign (non-U.S.) Nonresident Partner/Member  Distributions to Domestic (U.S.) Nonresident S corporation Shareholder/Partner/Member  Other (describe)

**Part IV Tax Withheld**

1	Total amount subject to withholding	1	153,600	00
2	Total California tax withheld	2	10,752	00

**Line 1:** To calculate the total amount subject to withholding:  
Multiply the amount subject to withholding on Partnership B's form 592-B by the interest amount of Partner #1.

256,000.00 (Amount subject to withholding on Partnership B's 592-B)  
x .60 (Partner #1's interest in Partnership B)  
**153,600.00 (Amount subject to withholding for Partner #1)**

**Line 2:** Enter the credit allocated to Partner #1.

17,920.00 (Total amount withheld from Partnership B)  
x .60 (Partner #1's interest in Partnership B)  
**10,752.00 (Total CA tax withheld for this partner)**

to their S corporation shareholders, partners, members, or beneficiaries whether they are residents or nonresidents of California.

**Note:** Use Form 592-A, Nonresident Withholding Remittance Statement, to remit withholding payments during the year. Use Form 592, Nonresident Withholding Annual Return, to report the total withholding for the year and as a transmittal form for Form 592-B.

- Common Errors / Helpful Hints**
- Tax ID numbers must be obtained from all payees.
  - All fields must be completed.
  - File Form(s) 592-B timely to avoid penalties.
  - Examples of how to complete Form 592-B under various situations are provided on the Franchise Tax Board Website at [www.ftb.ca.gov](http://www.ftb.ca.gov). Search for "Form 592-B Examples" or "592-B Examples."

**When and How to File**

File Copy A of Form 592, Nonresident Withholding Annual Return, with your federal income tax return following the filing deadline for the year you are withholding. For partners, Form(s) 592-B with Form 592, Side 2 on or before the 15th day of the 4th month following the close of the partnership's tax year. (If all the partners in this partnership are foreign, Form(s) 592-B and Form 592 must be filed on or before the 15th day of the 6th month after the close of the partnership's tax year.)

Attach Copy A of Form 592-B to the back of Form 592 and mail with payment to:

FRANCHISE TAX BOARD  
P.O. BOX 942867  
SACRAMENTO CA 94267-0867

File Form(s) 592-B with Form 592, Side 2 on or before the 15th day of the 4th month following the close of the partnership's tax year. (If all the partners in this partnership are foreign, Form(s) 592-B and Form 592 must be filed on or before the 15th day of the 6th month after the close of the partnership's tax year.)

File Copy A of Form 592-B with your federal income tax return following the filing deadline for the year you are withholding. For partners, Form(s) 592-B with Form 592, Side 2 on or before the 15th day of the 4th month following the close of the partnership's tax year. (If all the partners in this partnership are foreign, Form(s) 592-B and Form 592 must be filed on or before the 15th day of the 6th month after the close of the partnership's tax year.)

- to the FTB for all nonresident withholding other than foreign partner withholding, the penalty per Form 592-B is:
- \$15 if filed within 30 days after the due date.
  - \$30 if filed by August 1.
  - \$50 if filed after August 1 or a correct form is not filed.