

**Example #6C: Partner #2**  
Resident partner with a 25 percent interest - Flow through only

**Nonresident Withholding Tax Statement** **592-B**

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

**Part I Recipient**

Recipient's name: Partner # 2  SSN or ITIN: 003-30-0330

Address (number and street, PO Box, Rural Route, APT no., Suite, Room, or PMB no.): 456 Mellrowse Avenue

City: Anywhere State: CA ZIP Code: 99999 Country: \_\_\_\_\_

**Part II Withholding agent**

Withholding agent's (payer's/S corporation's/partnership's/limited liability company's) name: Partnership J  SSN or ITIN: \_\_\_\_\_

Address (number and street, PO Box, Rural Route, APT no., Suite, Room, or PMB no.): 2005 Down Under Way

City: Sydney, NSW 2001, Australia State: \_\_\_\_\_ ZIP Code: 220220220 Daytime telephone number: ( 999 ) 654-3210x6789

**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	31,250 00
2 Total California tax withheld		2,906 25

Even though this partner is a California resident, the **Type of Income** for a flow through situation follows the original designation.

**Line 1:** The total amount subject to withholding is the total amount subject to withholding shown on the Form 592-B given to Partnership J multiplied by the partner's interest in Partnership J.

125,000.00 (Amount subject to withholding on Form 593-B given to Partnership J)  
x .25 (Partner #2's interest in Partnership J)  
31,250.00 (Amount subject to withholding for this partner)

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 where to file**

File Copy A of this form together with Form 592, Nonresident Annual Return, with the FTB following the close of the year you are withholding on or before the 15th day of the 6th month after the close of the partnership's tax year. (If all the partners are U.S. citizens or residents, 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:

- Penalties**
- The withholding agent may be liable for a penalty if the form is not filed on time or is not filed correctly.
- \$30 if filed by August 1.
  - \$50 if filed after August 1 or a correct form is not filed.

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

11,625.00 (Total amount withheld from Partnership J)  
x .25 (Partner #2's interest in Partnership J)  
2,906.25 (Total CA tax withheld for this partner)