

**Example #8A: Amended 592-Bs**  
Incorrect information on Form 592-B

**Scenario:**

Partnership E realized they have incorrect information for one of their partners. They withheld on Partner # 3 but **mistakenly** entered Partner # 1's name on Form 592-B. Partner # 1 is a resident of California and was not withheld upon.

Partnership E needs to file an **amended** 592-B for Partner #1 showing zero withholding was done. They also need to submit a **new** 592-B for Partner # 3.

Always attach a note explaining the changes when you file amended forms with the Franchise Tax Board.

Copies B and C of the new forms are to be given to the affected partners.

**Partner #1's Amended Form 592-B**

|   |   |   |   |
|---|---|---|---|
| YEAR  | <i>AMENDED</i>  |   | CALIFORNIA FORM                                   |
| 2006  | <b>Nonresident Withholding Tax Statement</b>  |   | <b>592-B</b>                                      |
| Attach to Form 592 for each recipient.  |   |   | <b>Copy A</b> FOR FRANCHISE TAX BOARD             |
| <b>Part I Recipient</b>   |   |   |   |
| Recipient's name<br>Partner # 1   |   | <input checked="" type="checkbox"/> SSN or ITIN<br>045-04-5045      |   |
| Address (number and street, PO Box, Rural Route, APT no., Suite, Room, or PMB no.)<br>900 Saub Lane           |   | <input type="checkbox"/> FEIN <input type="checkbox"/> CA corp. no. |   |
| City<br>Anywhere  | State<br>CA   | ZIP Code<br>99999   | Country   |
| <b>Part II Withholding agent</b>  |   |   |   |
| Withholding agent's (payer's/S corporation's/partnership's/limited liability company's) name<br>Partnership E |   | <input type="checkbox"/> SSN or ITIN                                |   |
| Address (number and street, PO Box, Rural Route, APT no., Suite, Room, or PMB no.)<br>90 Yellow Brick Road    |   | <input type="checkbox"/> FEIN <input type="checkbox"/> CA corp. no. |   |
| City<br>Anywhere  | State<br>CA   | ZIP Code<br>99999   | Daytime telephone number<br>( 999 ) 987-6543x6789 |
| <b>Part III Type of income subject to withholding.</b> Check the applicable box(es).                          |   |   |   |
| <input type="checkbox"/> Payment to Independent Contractor  | <input type="checkbox"/> Rents or Royalties   | <input type="checkbox"/> Estate Distributions                       | <input type="checkbox"/> Trust Distributions      |
| <input type="checkbox"/> Allocations to Foreign (non-U.S.) Nonresident Partner/Member                         | <input checked="" type="checkbox"/> Distributions to Domestic (U.S.) Nonresident S corporation Shareholder/Partner/Member |   | <input type="checkbox"/> Other (describe)         |
| <b>Part IV Tax Withheld</b>   |   |   |   |
| 1 Total amount subject to withholding   | 1   | 0 00  |   |
| 2 Total California tax withheld   | 2   | 0 00  |   |

**Lines 1 and 2: Enter 0.00 to show that no withholding was done on Partner # 1.**