

Example #8: Amended 592-Bs
Incorrect information on Forms 592-B

Scenario:

OOPS! Partnership E realized that 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 that 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 need to be given to the affected partners.

Partner #1's Amended Form 592-B

AMENDED

YEAR	CALIFORNIA FORM
2 0 0 4	592-B
Withholding Tax Statement	
Attach to Form 592 and 592-A.	Copy A FOR FRANCHISE TAX BOARD
Part I Recipient	
Recipient's name Partner #1	<input checked="" type="checkbox"/> SSN 0 4 5 0 4 5 0 4 5
Address (number and street) 900 Saub Lane	PMB no. <input type="checkbox"/> FEIN <input type="checkbox"/> California corp. no.
City Anywhere	State CA
	ZIP Code 99999
	Country
Part II Withholding agent	
Withholding agent's (payer's/partnership's/limited liability company's) name Partnership E	<input type="checkbox"/> SSN
Address (number and street) 90 Yellowbrick Way	<input checked="" type="checkbox"/> FEIN <input type="checkbox"/> California corp. no. 0 7 0 7 0 7 0 7 0
City Anywhere	State CA
	ZIP Code 99999
	Daytime telephone number (999) 987-6543 ext. 6789
Part III Type of income subject to withholding. 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 Partner/Member <input type="checkbox"/> Other (describe)	
Part IV Tax Withheld	
1 Total amount subject to withholding	1 0 00
2 Total California tax withheld	2 0 00

Write **AMENDED** at the top of the amended form.

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

Example #8: Partner #3's Form 592-B

Do not write amended on Partner #3's 592-B since this is the first Form 592-B for Partner #3.

YEAR 2004 CALIFORNIA FORM **592-B**

Nonresident Withholding Tax Statement

Attach to Form 592 for each recipient. See the separate instructions for Forms 592 and 592-A. **Copy A** FOR FRANCHISE TAX BOARD

Part I Recipient

Recipient's name Partner #3		<input checked="" type="checkbox"/> SSN 0 0 0 1 4 0 0 0 0
Address (number and street) 101 Easee Street	PMB no.	<input type="checkbox"/> FEIN <input type="checkbox"/> California corp. no.
City Somwhere	State PA	ZIP Code 88888

Part II Withholding agent

Withholding agent's (payer's/partnership's/limited liability company's) name Partnership E		<input type="checkbox"/> SSN
Address (number and street) 90 Yellowbrick Way	PMB no.	<input checked="" type="checkbox"/> FEIN <input type="checkbox"/> California corp. no. 0 7 0 7 0 7 0 7 0
City Anywhere	State CA	ZIP Code 99999 Daytime telephone number (999) 987-6543 ext. 6789

Part III Type of income subject to withholding. 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 Partner/Member	<input type="checkbox"/> Other (describe)
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Part IV Tax Withheld

1 Total amount subject to withholding	1	30,800	00
2 Total California tax withheld	2	2,156	00

Lines 1 and 2: Enter the correct amounts.