

## FTB NOTICE

California Franchise Tax Board - Legal Division



P.O. Box 1468  
Sacramento, CA 95812-1468

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### FTB NOTICE 93-4

March 12, 1993

Control Number:  
410:RDB:CL-93-0113

#### Subject: **WITHHOLDING ON NONRESIDENT INDEPENDENT CONTRACTORS**

The Franchise Tax Board has released FTB Pub. 1023, a copy of which is attached for informational purposes. The publication explains the withholding requirements for those who make payments of California source income to nonresident independent contractors.

The publication is in question and answer format, and addresses such issues as the legal exceptions to withholding, the determination of amounts subject to withholding, waiver processes, reporting and remitting procedures and penalties.

A copy of the publication is available from the Withhold at Source Unit at 916- 369-4900\*, or by writing to :

Franchise Tax Board  
Withhold At Source Unit  
P.O. Box 651  
Sacramento, CA 95812-4831  
FAX 916/369-4831

#### **DRAFTING INFORMATION**

The principal author of this notice is R. Douglas Bramhall of the Franchise Tax Board Legal Division. For further information regarding this notice, contact Mr. Bramhall at the Franchise Tax Board Legal Division, P.O. Box 1468, Sacramento, CA 95812-1468.

For further information regarding withholding, contact the Withhold At Source Unit at the address noted above.

\*Go to [ftb.ca.gov](http://ftb.ca.gov) and search for wvcp contact.

NOTE: ((---)) = Indicates obsolete information.