

Exhibit A – Withholding Liability Calculation Sample

A B Company 01-2345678

Calendar Year 2021

Payment Period	Payment Date	Payee	Income Type	CA Source Income	Withholding Rate	Withholding Liability
1/1 - 3/31	01/05/2021	Escrow #12345	Real Estate	\$120,000	3.33%	\$3,996
	03/10/2021	Payee #456	Independent Contractor	\$40,000	7%	\$2,800
Total for payment period 1/1 - 3/31				<u>\$160,000</u>		<u>\$6,796</u>

Payment Period	Payment Date	Payee	Income Type	CA Source Income	Withholding Rate	Withholding Liability
4/1 - 5/31	05/05/2021	Payee #888	Independent Contractor	\$250,000	7%	\$17,500
	05/15/2021	Escrow #98765	Real Estate	\$700,000	3.33%	\$23,310
Total for payment period 4/1 - 5/31				<u>\$950,000</u>		<u>\$40,810</u>