

# 2024 Instructions for Form 592-Q

## Payment Voucher for Pass-Through Entity Withholding

### General Information

Use Form 592-Q, Payment Voucher for Pass-Through Entity Withholding, to remit withholding payments reported on Form 592-PTE, Pass-Through Entity Annual Withholding Return, to the Franchise Tax Board (FTB).

Use Form 592-Q to remit backup withholding payments. Backup withholding supersedes all types of withholding. For more information on backup withholding, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **backup withholding**.

At the end of the taxable year, the pass-through entity (PTE) completes Form 592-PTE to report the total withholding for the year and to allocate the income and related withholding to the owners.

**Do not** use Form 592-Q to remit payments when there is a balance due on Form 592-F, Foreign Partner or Member Annual Withholding Return. For more information, get Form 592-F.

**Do not** use Form 592-Q to remit payments when there is a balance due on Form 592, Resident and Nonresident Withholding Statement. For more information, get Form 592.

**Supplemental Payment Voucher** – If there is a balance due on Form 592-PTE, submit the Supplemental Payment Voucher from Form 592-Q and Form 592-PTE with the payment at the same time.

Use the vouchers to remit payment by check or money order only.

### When To Pay

Remit withholding payments by the dates shown below:

1st payment . . . . . April 15, 2024  
2nd payment . . . . . June 17, 2024  
3rd payment . . . . . September 16, 2024  
4th payment . . . . . January 15, 2025

When the due date falls on a weekend or holiday, the deadline to file and pay is extended to the next business day.

The withholding agent must send Form 592-Q with the payment of tax withheld, by the payment due date, or when there is a balance due on Form 592-PTE, to the FTB.

### Instructions

Form 592-Q has five payment vouchers. The first four payment vouchers are submitted with each of the four withholding payments throughout the year. The fifth voucher is a supplemental payment voucher. The supplemental payment voucher is only submitted when Form 592-PTE has a balance due.

The withholding agent completes this form. The withholding agent is the person or entity that has the control, receipt, custody, disposal, or payment of California source income of a person subject to withholding. The withholding agent information on Form 592-Q must match the information reported to the FTB on Form 592-PTE.

Using black or blue ink, enter the withholding agent's business or individual name, address, taxpayer identification number, the amount of payment, and telephone number in the designated spaces. Print all names and words in CAPITAL LETTERS. To ensure timely and proper application of the payment, verify that all of the information entered is complete.

If you are sending a payment with your annual filing of Form 592-PTE, check the appropriate box for **Electronic** or **Paper**, depending on how Form 592-PTE is submitted. **Check only one box.**

#### Private Mail Box (PMB)

Include the PMB in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

#### Foreign Address

Follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

### Where to File

Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the withholding agent's identification number and "2024 Form 592-Q" on it. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

If you are remitting payment only, detach the appropriate payment voucher from Form 592-Q and enclose, but **do not** staple, the payment with the voucher and mail to:

WITHHOLDING SERVICES AND COMPLIANCE MS F182  
FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0651

If you are submitting Form 592-PTE with a payment, enclose but **do not** staple, Form 592-PTE, the Supplemental Payment Voucher from Form 592-Q, and your payment, and mail to the address above.

The Supplemental Payment Voucher and payment are due by the original due date of Form 592-Q, regardless of extension.

The withholding agent retains a copy of this form for a minimum of five years and must provide it to the FTB upon request.

### Interest and Penalties

Interest and penalties will be assessed on late payments of withholding, unless failure was due to reasonable cause. Interest is computed from the due date of the withholding to the date paid. For more information get FTB 1150, Withhold at Source Penalty Information.

### Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection – Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.