

# Resident and Nonresident Withholding Tax Statement

2025

592-B

Amended

### Part I Withholding Agent Information

Name of withholding agent (from Form 592, 592-PTE, or 592-F)			SSN or ITIN	
Address (apt./ste., room, PO box, or PMB no.)			<input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no. <input type="checkbox"/> CA SOS file no.	
City (If you have a foreign address, see instructions.)	State	ZIP code	Daytime telephone number	

### Part II Payee Information

Name of payee			SSN or ITIN	
Address (apt./ste., room, PO box, or PMB no.)			<input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no. <input type="checkbox"/> CA SOS file no.	
City (If you have a foreign address, see instructions.)	State	ZIP code		

### Part III Type of Income Subject to Withholding. Check the applicable box(es)

<input type="checkbox"/> A Payments to Independent Contractors	<input type="checkbox"/> E Estate Distributions	<input type="checkbox"/> H Allocations to Foreign (non-U.S.) Nonresident Partners/Members
<input type="checkbox"/> B Trust Distributions	<input type="checkbox"/> F Elective Withholding	<input type="checkbox"/> I Other _____
<input type="checkbox"/> C Rents or Royalties	<input type="checkbox"/> G Elective Withholding/Indian Tribe	
<input type="checkbox"/> D Distributions to Domestic (U.S.) Nonresident Partners/Members/Beneficiaries/S Corporation Shareholders		

### Part IV Tax Withheld

1 Total income subject to withholding	1		
2 Total resident and/or nonresident tax withheld (excluding backup withholding)	2		
3 Total backup withholding	3		

## 2025 Instructions for Form 592-B

### Resident and Nonresident Withholding Tax Statement

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

#### General Information

California Revenue and Taxation Code (R&TC) Sections 18662 and 18664 require the withholding agent to provide a completed Form 592-B, Resident and Nonresident Withholding Tax Statement, to the payee to report the amount of payment or distribution subject to withholding and tax. The payee must file Form 592-B with their California tax return to claim the credit for the withheld amount. See General Information A, Purpose, for more information.

#### Pass-Through Entity Annual Withholding Return

For taxable years beginning on or after January 1, 2020, a pass-through entity that has paid withholding on behalf of a nonresident owner or has been withheld upon must use Form 592-PTE, Pass-Through Entity Annual Withholding Return, to report the total withholding. For more information, get Form 592-PTE.

**Backup Withholding** – With certain limited exceptions, payers that are required to withhold and remit backup withholding to the Internal Revenue Service (IRS) are also required to withhold and remit to the Franchise Tax Board (FTB) on income sourced to California. The California backup withholding rate is 7% of the payment. For California purposes, dividends, interests, and any financial institutions release of loan funds made in the normal course of business are exempt from backup withholding. For additional information on California backup withholding, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **backup withholding**.

If a payee has backup withholding, the payee must contact the FTB to provide a valid Taxpayer Identification Number (TIN) before filing a tax return. The following are acceptable TINs: social security number (SSN); individual taxpayer identification number (ITIN); federal employer identification number (FEIN); California corporation number (CA Corp no.); or California Secretary of State (CA SOS) file number. Failure to provide a valid TIN will result in the denial of the backup withholding credit.

#### Registered Domestic Partners (RDPs) –

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic “partner” and a California registered domestic “partnership,” as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

#### A Purpose

Use Form 592-B to report to the payee the amount of payment or distribution subject to withholding and tax withheld as reported on Form 592, Resident and Nonresident Withholding Statement, Form 592-PTE, or Form 592-F, Foreign Partner or Member Annual Withholding Return. Complete a separate Form 592-B for each payee.

Form 592-B is provided to the payee to file with their state tax return. This form can be provided to the payee electronically.

**Do not** use Form 592-B to allocate or distribute withholding to each payee, use Form 592, Form 592-PTE, or Form 592-F.

Pass-through entities withheld upon by another entity use:

- Form 592-PTE to pass through the withholding to domestic nonresident partners in a partnership, members of a limited liability company (LLC), estate or trust beneficiaries, and S corporation shareholders.
- Form 592-F to pass through the withholding to foreign (non-U.S.) partners or members.

## B Helpful Hints

- Get taxpayer identification numbers (TINs) from all payees.
- Complete all applicable fields.
- Complete all forms timely to avoid penalties.

## C Who Must Complete

Form 592-B must be completed by the withholding agent, including any person or entity who:

- Has withheld on payments to residents or nonresidents.
- Has withheld backup withholding on payments to residents or nonresidents.
- Was withheld upon and must pass through the withholding credit to their pass-through entity owners.

## Record Keeping

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

## D When To Complete

Form 592-B must be completed and provided to each payee by:

- January 31st following the close of the calendar year for residents or nonresidents.
- February 15th following the close of the calendar year for brokers as stated in Internal Revenue Code (IRC) Section 6045.

Form 592-B must be provided to each foreign (non-U.S.) partner or member by:

- The 15th day of the 3rd month following the close of the partnership's or LLC's taxable year.
- The 15th day of the 6th month following the close of the partnership's or LLC's taxable year, if all the partners in the partnership or members in the LLC are foreign.

**10-Day Notification** – When making a payment of withholding tax to the IRS under IRC Section 1446, a partnership must notify all foreign partners of their allocable shares of any IRC Section 1446 tax paid to the IRS by the partnership. The partners use this information to adjust the amount of estimated tax that they must otherwise pay to the IRS. The notification to the foreign partners must be provided within 10 days of the payment

due date, or, if paid later, the date the withholding payment is made. See Treas. Reg. Section 1.1446-3(d)(1)(i) for information that must be included in the notification and for exceptions to the notification requirement. For California withholding purposes, withholding agents should make a similar notification. No particular form is required for this notification, and it is commonly done on the statement accompanying the distribution or payment. However, the withholding agent may choose to report the tax withheld to the payee on a Form 592-B.

## E Amending Form 592-B

If an error is discovered after the withholding agent provides Form 592-B to the payee, then the withholding agent must follow the amending instructions for Form 592, Form 592-PTE, or Form 592-F and follow the steps below:

- Complete a new Form 592-B using the same taxable year form as originally provided to the payee.
- Check the Amended box at the top left corner of the form.
- Provide the amended copy of Form 592-B to the payee.

## F Penalties

The withholding agent must furnish complete and correct copies of Form(s) 592-B to the payee by the due date.

If the withholding agent fails to provide complete, correct, and timely Form(s) 592-B to the payee, the penalty per Form 592-B is:

- Up to \$130 for each payee statement not provided by the due date.
- \$330 or 10% of the amount required to be reported (whichever is greater), if the failure is due to intentional disregard of the requirement.

## Specific Instructions

### Instructions for Withholding Agent

**Year** – The year at the top left corner of Form 592-B represents the calendar year in which the withholding took place.

For foreign partners or foreign members, match the year at the top left corner of Form 592-B to the year that the partnership's or LLC's taxable year ended. For example, if the partnership's or LLC's taxable year ended December 31, 2024, use the 2024 Form 592-B.

**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.

## Part I – Withholding Agent Information

Enter the withholding agent's name, TIN, address, and telephone number.

## Part II – Payee Information

Enter the payee's name, TIN, and address.

If the payee is a **grantor trust**, enter the individual name and SSN or ITIN of the grantor that is required to file a tax return and report the income. **Do not enter the name of the trust or trustee information.** (For tax purposes, grantor trusts are transparent. The individual grantor must report the income and claim the withholding on the individual's California tax return.)

If the payee is a **nongrantor trust**, enter the name of the trust and the trust's FEIN. **Do not enter trustee information.**

If the trust has applied for a FEIN, but it has not been received, enter "applied for" in the space for the trust's FEIN and attach a copy of the federal application to the **back** of Form 592-B. After the FEIN is received, amend Form 592-B to submit the assigned FEIN.

If the payees are married/RDP, enter only the name and SSN or ITIN of the primary spouse/RDP. However, if the payees intend to file separate California tax returns, the withholding agent should split the withholding and complete a separate Form 592-B for each spouse/RDP.

## Part III – Type of Income Subject to Withholding

Check the box(es) for the type of income subject to withholding.

## Part IV – Tax Withheld

### Line 1

Enter the total income subject to withholding.

### Line 2

Enter the total resident and/or nonresident tax withheld (excluding backup withholding). The amount of tax to be withheld is computed by applying a rate of 7% on items of income subject to withholding. For foreign partners, the rate is 8.84% for corporations, 10.84% for banks and financial institutions, and 12.3% for all others.

For pass-through entities, the amount withheld is allocated to partners, members, S corporation shareholders, or beneficiaries, whether they are residents or nonresidents of California, in proportion to their ownership or beneficial interest.

### Line 3

Enter the total backup withholding, if applicable.

## Instructions for Payee

This withholding of tax does not relieve you of the requirement to file a California tax return.

You may be assessed a penalty if:

- You do not file a California tax return.
- You file your tax return late.
- The amount of withholding does not satisfy your tax liability.

For more information on California filing requirements, go to [ftb.ca.gov/file](http://ftb.ca.gov/file).

### How To Correct An Error

If a payee notices an error, the payee should contact the withholding agent. Only withholding agents can complete an amended Form 592-B. Upon completion, the withholding agent should provide a copy of the amended Form 592-B to the payee.

### How to Claim the Withholding

Claim your withholding credit on one of the following:

- Form 540, California Resident Income Tax Return
- Form 540NR, California Nonresident or Part-Year Resident Income Tax Return
- Form 541, California Fiduciary Income Tax Return
- Form 100, California Corporation Franchise or Income Tax Return
- Form 100S, California S Corporation Franchise or Income Tax Return
- Form 100W, California Corporation Franchise or Income Tax Return – Water's-Edge Filers
- Form 109, California Exempt Organization Business Income Tax Return
- Form 565, Partnership Return of Income
- Form 568, Limited Liability Company Return of Income

If you have backup withholding, you must contact the FTB to provide a valid TIN before filing a tax return. The following are acceptable TINs: SSN, ITIN, FEIN, CA Corp no., or CA SOS file number. Failure to provide a valid TIN will result in the denial of the backup withholding credit. Using the information provided on this page, contact the FTB as soon as you receive this form.

Report the income as required and enter the amount from Form 592-B, Part IV, line 2 on your California tax return as withholding from Form(s) 592-B or 593, Real Estate Withholding Statement. Attach a copy of Form 592-B to your California tax return. If you received a composite statement from a broker, attach only the Form 592-B information. Keep a copy for a minimum of five years and provide it to the FTB upon request.

If you are an S corporation, partnership, or LLC, you may either pass through the entire amount to your shareholders, partners, or members or claim the withholding, to the extent of your outstanding tax liability, on your tax return.

If the withholding exceeds the amount of tax you owe on your tax return, you must pass through the excess to your shareholders, partners, or members.

If you do not have an outstanding balance on your tax return, you must pass through the entire amount to your shareholders, partners, or members. Use Form 592-PTE to pass the withholding to your domestic shareholders, partners, or members. Use Form 592-F to pass the withholding to your foreign (non-U.S.) partners or members.

If you are an estate or trust, you must pass through the withholding to your beneficiaries if the related income was distributed. Use Form 592-PTE to pass through the withholding to your beneficiaries. If you did not distribute the income, you must claim the withholding on the fiduciary return, Form 541.

The amount shown as "Total income subject to withholding" may be an estimate or may only reflect how withholding was calculated. Be sure to report your actual taxable California source income. If you are an independent contractor or receive rent, endorsement income, royalties, see your contract and/or federal Form 1099 to determine your California source income. If you are a shareholder of an S corporation, partner in a partnership, or a member in an LLC, see your California Schedule K-1, Share of Income, Deductions, Credits, etc., issued by that entity to determine your California source income.

## Additional Information

Website: For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nonwage**. **MyFTB** offers secure online tax account information and services. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB.

Telephone: **888.792.4900** or **916.845.4900**, Withholding Services and Compliance phone service

Fax: **916.845.9512**

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

## 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.

For questions unrelated to withholding, or to download, view, and print California tax forms and publications, or to access the California Relay Service, see the information below.

### Internet and Telephone Assistance

Website: [ftb.ca.gov](http://ftb.ca.gov)  
Telephone: **800.852.5711** from within the United States  
**916.845.6500** from outside the United States

California Relay Service: **711** or **800.735.2929** for persons with hearing or speaking limitations.

### Asistencia Por Internet y Teléfono

Sitio web: [ftb.ca.gov](http://ftb.ca.gov)  
Teléfono: **800.852.5711** dentro de los Estados Unidos  
**916.845.6500** fuera de los Estados Unidos

Servicio de Retransmisión de California: **711** o **800.735.2929** para personas con limitaciones auditivas o del habla.