

Resident and Nonresident Withholding Electronic Submission Requirements

Purpose: To explain the requirements for providing California resident and nonresident withholding information to the Franchise Tax Board (FTB) using the Secure Web Internet File Transfer (SWIFT) protocol. **Payors using SWIFT** for submission of payee data **should not complete and submit the following paper forms to us:**

- Form 592, *Resident and Nonresident Withholding Statement*
- Form 592-F, *Foreign Partner or Member Annual Return*
- Form 592-B, *Resident and Nonresident Withholding Tax Statement*

However, payors must continue to provide paper Form 592-B to payees showing their annual California income and withholding amounts. The information in this publication also pertains to magnetic media filers.

Due date: If a file contains Form 592 information, the payor electronically submits the file for each payment period as outlined in the Form 592 instructions. If a file contains Form 592-F information, the payor electronically submits the file to FTB annually. See FTB Publication 1017, *Resident and Nonresident Withholding Guidelines*, or Form 592-F for specific due dates related to withholding on allocations to foreign partners. A file must contain only information from either Form 592 or Form 592-F. Submit two files if you have withholding for both forms.

Amended returns: Do not include amended Forms 592 or 592-F in an electronic file submission. See Forms 592 and 592-F instructions for details on how to submit amended forms.

Acceptable file formats: We accept files in the Comma Delimited (CSV) format. Name the file with the name or business name of the withholding agent (e.g., johnsmithagent.csv). Microsoft Excel users: When the file is complete, save it in the CSV format.

Record layout: The submission must include one file containing the withholding agent and payee information from either Form 592 or Form 592-F as detailed below.

1. The first line of the file contains the field name titles exactly as shown in Table 1 below.
2. The second line contains the information about the withholding agent. Create a specific file for each withholding agent account. Complete the following fields for the withholding agent information on Line 2 of the file based upon the specifications below:

Form 592: ID Number, ID Type, First Name, MI, Last Name (or Other Name Line 1 and Other Name Line 2), Address Line 1, Address Line 2, City, State, ZIP 5, ZIP 4, Country, Domestic Period, Amount Withheld by Another Entity, and Prior Payments (if there are amounts to report).

Form 592-F: ID Number, ID Type, First Name, MI, Last Name (or Other Name Line 1 and Other Name Line 2), Address Line 1, Address Line 2, City, State, ZIP 5, ZIP 4, Country, Amount Withheld by Another Entity (if there are amounts to report), Prior Payments, Foreign Prior Year Credit (if reporting such credit), and the following: Foreign Balance Due, Foreign Overpayment, Foreign Credit to Next Year, Foreign Refund, and Foreign Tax Year End.

3. The remaining lines of the file, beginning with Line 3, contain the required information for each payee. This file should contain the fields as shown in Table 1 below.

Payees: Payee Num, Tax Year, ID Number, ID Type, First Name, MI, Last Name (or Other Name Line 1 and Other Name Line 2), Address Line 1, Address Line 2, City, State, ZIP 5, ZIP 4, Country, Income Type, Income Subject to Withholding, and Amount Withheld.

The field sizes indicate the maximum allowed and should not be padded with spaces. For CSV format, separate fields with a comma. If you generate the file using Excel, the program adds commas automatically once the file is "saved as" CSV. Do not include any additional fields, information, blank rows, or columns.

Table 1: 592/592-F Data File Layout

FIELD NAME	FIELD SPECIFICATIONS	DESCRIPTION
Payee Num	5 characters, numeric	Enter the sequential number of the payee beginning with "1." Do not number the withholding agent.
Tax Year	4 characters, numeric	Enter the 4-digit year for which the withholding was done. Each file allows only one tax year. Create a separate file for each tax year.
ID Number	9 characters, numeric	Enter the taxpayer identification number (ID) of the payee. Enter only numbers, no dashes. If ID unknown, leave blank.

FIELD NAME	FIELD SPECIFICATIONS	DESCRIPTION
ID Type	6 characters, alpha	Enter one of the following exact terms: SSN, CaCorp, FEIN, ITIN, or TPID. <ul style="list-style-type: none"> ITIN is the Individual Taxpayer Identification Number issued by IRS to individuals. The first digit is always the number 9 and the fourth digit is either 7 or 8. TPID is the Taxpayer Identification Number issued by FTB.
First Name ¹	11 characters, alpha	If the payee is an individual, enter the first name. Do not include middle names or titles (e.g., Mr., MD, etc.).
MI	1 character, alpha	If the payee is an individual, enter the middle initial.
Last Name ¹	17 characters, alpha	If the payee is an individual, enter the last name. Do not include titles (e.g., Mr., MD, etc.).
Other Name Line 1 ¹	35 characters, alphanumeric	Use when the payee is not an individual. Enter the name of the corporation, S corporation, partnership, trust, etc. Do not enter the name of a contact person or a trustee. Do not use for grantor trusts. The grantor's name is entered in the First, MI, and Last Name fields.
Other Name Line 2 ¹	35 characters, alphanumeric	Use only when the name of a nonindividual payee does not fit in the "Other Name Line 1" area. Do not enter the name of a contact person in this area. Enter the trustee information here if the payee is a nongrantor trust.
Address Line 1 ²	30 characters, alphanumeric	Enter the street address (or post office box) of the payee.
Address Line 2 ²	30 characters, alphanumeric	Use only when the street address does not fit into the "Address - Line 1" area.
City ¹	17 characters, alphanumeric	Enter the city of the payee.
State	2 characters, alpha	Enter the 2-letter abbreviation for the state of the payee.
ZIP 5	5 characters, numeric	Enter only the first 5 digits of the U.S. ZIP code of the payee. Do not use for foreign addresses.
ZIP 4	4 characters, numeric	Enter only the last 4 digits of the nine-digit U.S. postal code (ZIP + 4) of the payee. Do not use for foreign addresses.
Country	22 characters, alphanumeric	Enter the country of the payee (Default = USA). Spell out the names of foreign countries unless it will not fit. Foreign postal codes may be entered in City or Country.
Domestic Quarter	1 character, numeric	Enter one of the following numbers to represent the period for which the withholding was completed: 1 (1st Period); 2 (2nd Period); 3 (3rd Period); or 4 (4th Period).
Income Type	22 characters, alpha	Enter one of the following exact terms for the type of California source income the payee received: Independent Contractor, Entertainment, Rent or Royalty, Estate, Trust, Foreign Partner, Domestic Partner, or backup withholding. (For California source income allocated to foreign members or distributed to domestic resident and nonresident members of an LLC, use "Foreign Partner" or "Domestic Partner," respectively.)
Income Subject to Withholding	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	Enter the amount of California source income subject to withholding.
Amount Withheld	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	Enter the amount of California tax withheld.
Amount Withheld by Another Entity	13 digits (10 digits to the left of the decimal, 1 digit decimal, 2 digits to the right of the decimal), numeric	Enter the amounts previously withheld by another entity and allocated to the payees listed, including domestic S corporation shareholders, partners, members, or beneficiaries; or foreign partners or members. If any of the amount withheld by the other entity will be applied against the tax owed by your entity, do not include that amount. Enter 0.00 when you include no amount.

FIELD NAME	FIELD SPECIFICATIONS	DESCRIPTION
Prior Payments	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	Enter the prior payments for the taxable year that were sent using Form 592-A, <i>Payment Voucher for Foreign Partner or Member Withholding</i> , or any prior payments as a result of amended Forms 592 for a prior period. Enter 0.00 when you include no amount.
Foreign Prior Year Credit ³	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	Enter the amount of foreign partner or member credit carried over from the prior withholding year. Enter 0.00 when you include no amount.
Foreign Balance Due ³	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	If the total withholding for the payees exceeds total payments (Sum of: Amount Withheld by Another Entity, Prior Payments, and Foreign Prior Year Credit), enter the balance due here. Do not include formulas in your file. Enter 0.00 when you include no amount.
Foreign Overpayment ³	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	If the total payments (Sum of: Amount Withheld by Another Entity, Prior Payments, and Foreign Prior Year Credit) exceed the total withholding for the payees, enter the overpayment here. Do not include formulas in your file. Enter 0.00 when you include no amount.
Foreign Credit to Next Year ³	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	Enter the amount of the Foreign Overpayment that you want to credit to next year's Form 592-F. Enter 0.00 when you include no amount.
Foreign Refund ³	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	Enter the amount of the Foreign Overpayment that you want to receive as a refund (less any amount entered in Foreign Credit to Next Year). Enter 0.00 when you include no amount.
Foreign Tax Year End ³	10 characters, numeric	Enter the ending date of the taxable year as mm/dd/yyyy.

For more information: Call Withholding Services and Compliance at **888.792.4900**.

¹ Special character “-” is the only acceptable character for this field.

² Special characters “/,” “-,” “#,” “.” and “,” are the only acceptable special characters for this field.

³ This field is only for withholding agents that submit a file that contains Form 592-F information.