

# Nonresident Withholding Exemption Certificate for Previously Reported Income

590-P

The payee completes this form and submits it to the withholding agent. The withholding agent keeps this form with their records.

## Withholding Agent

Name of S corporation, partnership, or LLC

## Payee

Name of S corporation shareholder, partnership partner, or LLC member

Address (apt./ste., room, PO Box, or PMB no.)

City (If you have a foreign address, see instructions.)

State

ZIP Code

Entity type: individual, corporation, estate, trust, LLC, or partnership

☐ SSN or ITIN ☐ FEIN ☐ CA Corp no. ☐ CA SOS file no.

This exemption form is for current or prior year's income that has been reported on the pass-through entity's California income tax return.

**Payee's certificate of previously reported income:** Payee must complete and sign below.

Under penalties of perjury, I hereby certify that the California source income from the above-named S corporation, partnership, or LLC, (as shown on Schedules K-1 (100S, 565, or 568), or other documents provided by the S corporation, partnership, or LLC) for the year(s) \_\_\_\_\_ has already been reported as California source income on the above-named S corporation shareholder's, partnership partner's, or LLC member's California income tax return for taxable year(s) \_\_\_\_\_ and that no withholding is required.

(The S corporation shareholder, partnership partner, or LLC member must have filed all required California income tax returns **prior** to signing this certificate.)

Print or type S corporation shareholder's, partnership partner's, or LLC member's name and title	Telephone (     )
S corporation shareholder's, partnership partner's, or LLC member's signature	Date

## Instructions for Form 590-P

### Nonresident Withholding Exemption Certificate for Previously Reported Income

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2009, and to the California Revenue and Taxation Code (R&TC).

#### General Information

R&TC Section 18662 and related regulations require withholding of income or franchise tax by S corporations, partnerships, or limited liability companies (LLCs) when distributions of money or property that represent California source income are made to S corporation shareholders, partnership partners, or LLC members that are nonresidents of California.

Distributions subject to withholding include, but are not limited to, distributions that represent current year's income or prior year's income that should have been, but was not previously reported as income from California sources on the S corporation shareholder's, partnership partner's, or LLC member's California income tax return. However, no withholding is required if the total distributions of California source income to the S corporation shareholder, partnership partner, or LLC member are \$1,500 or less during the calendar year. For more information on S corporation, partnership, or LLC withholding, get FTB Pub. 1017, Resident and Nonresident Withholding Guidelines.

#### Purpose

Use Form 590-P, Nonresident Withholding Exemption Certificate for Previously Reported Income, if you are a nonresident S corporation shareholder, partner in a partnership, or member in an LLC to certify an exemption from withholding on current year distributions of an S corporation's, partnership's, or LLC's **prior year** income.

If you have already reported the income represented by this distribution on your California tax return as income from California sources, submit Form 590-P to the S corporation, partnership, or LLC.

The S corporation, partnership, or LLC will be relieved of the withholding requirements for your share of this distribution when relying in good faith on a completed and signed Form 590-P.

**Do not use Form 590-P if one of the following applies:**

- Your withholding is for backup withholding.
- You are a foreign (non-U.S.) partner or member. There is no provision under R&TC

Section 18666 to allow an exemption from withholding for a foreign partner or member.

- You are an S corporation shareholder, partner in a partnership, or member in an LLC who is a resident of California or who has a permanent place of business in California. Instead use Form 590, Withholding Exemption Certificate.
- Your income is not yet reported on your California tax return.

Get Form 588, Nonresident Withholding Waiver Request, to request a waiver of withholding on payments of current year California source income. Get Form 589, Nonresident Reduced Withholding Request, to request a reduction in the standard 7% withholding rate.

#### Specific Instructions

##### Payee Instructions

Enter the S corporation's, partnership's, or LLC's name and the S corporation shareholder's, partnership partner's, or LLC member's information, including the taxpayer identification number (TIN), and check the appropriate TIN box.

You must provide an acceptable TIN as requested on this form. 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.

**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** – Enter the information in the following order: City, Country, Province/Region, and Postal Code. Follow the country’s practice for entering the postal code. Do not abbreviate the country’s name.

#### **Withholding Agent Instructions**

**Do not** send this form to the Franchise Tax Board (FTB). The withholding agent retains this form for a minimum of four years and must provide it to the FTB upon request. This form may be completed for each distribution of prior year’s income or it may be completed by the S corporation shareholder, partnership partner, or LLC member annually.

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#### **Additional Information**

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For additional information or to speak to a representative regarding this form, call the Withholding Services and Compliance telephone service at:

Telephone: **888.792.4900**  
916.845.4900  
Fax: 916.845.9512

OR write to:

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

You can download, view, and print California tax forms and publications at **ftb.ca.gov**.

OR to get forms by mail write to:

TAX FORMS REQUEST UNIT  
FRANCHISE TAX BOARD  
PO BOX 307  
RANCHO CORDOVA CA 95741-0307

For all other questions unrelated to withholding or to access the TTY/TDD numbers, see the information below.

#### **Internet and Telephone Assistance**

Website: **ftb.ca.gov**  
Telephone: 800.852.5711 from within the  
United States  
916.845.6500 from outside the  
United States  
TTY/TDD: 800.822.6268 for persons with  
hearing or speech impairments

#### **Asistencia Por Internet y Teléfono**

Sitio web: **ftb.ca.gov**  
Teléfono: 800.852.5711 dentro de los  
Estados Unidos  
916.845.6500 fuera de los  
Estados Unidos  
TTY/TDD: 800.822.6268 para personas con  
discapacidades auditivas o del  
habla