

2015 Instructions for Form 592-V

Payment Voucher for Resident and Nonresident Withholding

General Information

Do Not Round Cents to Dollars – On this form, **do not** round cents to the nearest whole dollar. Enter the amounts with dollars and cents as actually withheld.

Purpose

Use Form 592-V, Payment Voucher for Resident and Nonresident Withholding, to remit withholding payments to the Franchise Tax Board (FTB), whether Form 592, Resident and Nonresident Withholding Statement, is submitted electronically or by mail. Use the voucher below to remit payment by check or money order. Payments may also be automatically withdrawn from a bank account via an electronic funds transfer (EFT). For more information, go to **ftb.ca.gov** and search for **eft**, or call 916.845.4025.

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

When To Pay

Pay withholding payments by the dates shown below:

1st payment April 15, 2015
 2nd payment June 15, 2015
 3rd payment September 15, 2015
 4th payment January 15, 2016

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

The withholding agent must send Form 592-V with the payment of tax withheld, along with Form 592, to the FTB.

Instructions

The form is to be completed by the withholding agent. 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.

Using black or blue ink, enter the withholding agent's business or individual name, address, 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.

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.

Check the appropriate box for **Electronic** or **Paper**, depending on how Form 592 is submitted. **Check one box only.**

Enter the total number of payees reported on Form 592.

The information on Form 592-V should match the information that was submitted to the FTB on the 2015 Form 592.

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 "2015 Form 592-V" on the check or money order.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

- If Form 592 is submitted by mail, detach the payment voucher from the bottom of this page and enclose, but **do not** staple, Form 592 and Form 592-V, along with payment, and mail to the address below.
- If Form 592 is submitted electronically, detach the payment voucher from the bottom of this page and enclose, but **do not** staple, Form 592-V, along with payment, and mail to:

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

Do not mail paper copies of Form 592 to the FTB if submitted electronically.

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

Interest and Penalties

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

✂ DETACH HERE _____ IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER _____ DETACH HERE ✂

TAXABLE YEAR **2015** **Payment Voucher for Resident and Nonresident Withholding** CALIFORNIA FORM **592-V**

▶ Check the box to indicate how Form 592 was submitted (check one box only) Electronic Paper Total number of payees reported _____
 Complete voucher using Withholding Agent information only.

Business name _____ SSN or ITIN FEIN CA Corp no. CA SOS file no.

First name _____ Initial _____ Last name _____ Telephone _____

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

City (If you have a foreign address, see instructions.) _____ State _____ ZIP Code _____

Do not mail a paper copy of the electronically filed Form 592 with the payment voucher. Mailing a paper copy of your electronically filed Form 592 may cause a delay in processing. Amount of payment _____