



STATE OF CALIFORNIA
Franchise Tax Board

FTB Publication

1067

2025 Guidelines for Filing a Group Form 540NR



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2025 Guidelines for Filing a Group Form 540NR

What's New

Federal Tax Changes Under One Big Beautiful Bill Act (OBBBA) – In general, California Revenue and Taxation Code (R&TC) **does not** conform to the OBBBA.

Elective Tax for Pass-Through Entities and Credit for Qualified Taxpayers Extended – For taxable years beginning on or after January 1, 2026, and before January 1, 2031, the pass-through entity (PTE) elective tax and credit for qualified taxpayers is extended. For taxable years beginning on or after January 1, 2026, qualified PTEs that do not make the required June 15 prepayment or make a prepayment less than the amount due can still make the election, however, the amount of credit allowed to the qualified taxpayer is reduced by 12.5% of the qualified taxpayer's pro rata share of the unpaid amount due. For more information, see R&TC Sections 17052.11, 19910, 19912, 19914, and 19916.

Behavioral Health Services Act – For taxable years beginning on or after January 1, 2025, the Mental Health Services Act has been renamed to the Behavioral Health Services Act. Therefore, references to the Mental Health Services Tax have been renamed to Behavioral Health Services Tax. For more information, see specific line instructions for Form 540NR, line 72.

Single Sales Factor Apportionment for Financial Institutions – For taxable years beginning on or after January 1, 2025, California law removes savings and loan and banking or financial business activities from the definition of qualified business activities for purposes of apportionment. For more information, see R&TC Section 25128 and get Schedule R, Apportionment and Allocation of Income.

Program 4.0 California Motion Picture and Television Production Credit – For taxable years beginning on or after January 1, 2025, R&TC Section 17053.98.1 allows a new film credit, Program 4.0, against tax. The credit is allocated and certified by the California Film Commission (CFC). The qualified taxpayer can:

- Offset the credit against income tax liability.
- Sell the credit to an unrelated party (independent films only).
- Assign the credit to an affiliated corporation.
- Apply the credit against qualified sales and use taxes.

In addition, R&TC Section 17053.98.1 allows a qualified taxpayer to make a one-time irrevocable election to receive a refundable tax credit if the amount allowable as a credit under Program 4.0 exceeds the qualified taxpayer's tax liability for the taxable year.

For more information, get form FTB 3541, California Motion Picture and Television Production Credit; form FTB 3551, Sale of Credit Attributable to an Independent Film; go to ftb.ca.gov and search for **motion picture**; or go to the CFC website at film.ca.gov.

Reporting Requirements –Taxpayers may need to file form FTB 4197, Information on Tax Expenditure Items, with the tax return to report tax expenditure items as part of the Franchise Tax Board's (FTB's) annual reporting requirements under R&TC Section 41. To determine if you have an R&TC Section 41 reporting requirement, get form FTB 4197.

General Information

Business Credit Limitation – For taxable years beginning on or after January 1, 2024, and before January 1, 2027, there is a \$5,000,000 limitation on the application of business credits. The total of all business credits including the carryover of any credit for the taxable year may not reduce the "net tax" by more than \$5,000,000. This limitation does not apply to the Low-Income Housing Credit or the Pass-Through Entity Elective Tax Credit. The credit for prior year AMT is not subject to the credit limitation. Business credits should be applied against "net tax" before other credits.

For each taxable year of the limitation, taxpayers may make an irrevocable election to receive an annual refundable credit amount, in future tax years, for business credits disallowed due to the \$5,000,000 limitation. The election must be made annually by completing form FTB 3870, Election for Refundable Credit and attaching it to an original, timely filed tax return.

If a taxpayer does not choose to make the election outlined above, business credits disallowed due to the limitation may be carried over. The carryover period for disallowed credits is extended by the number of taxable years the credit was not allowed.

For more information, refer to California Revenue & Taxation Code (R&TC) Sections 17039.4 and 17039.5 and get form FTB 3870.

Elective Tax for Pass-Through Entities (PTE) and Credit for Qualified Taxpayers – For taxable years beginning on or after January 1, 2021, and before January 1, 2026, California law allows an entity taxed as a partnership or an "S" corporation to annually elect to pay an elective tax at a rate of 9.3% based on its qualified net income. The election shall be made on an original, timely filed return and is irrevocable for the taxable year.

The law allows a credit against the personal income tax to a taxpayer, other than a partnership, that is a partner, shareholder, or member of a qualified entity that elects to pay the elective tax, in an amount equal to 9.3% of the partner's, shareholder's, or member's pro rata share or distributive share and guaranteed payments of qualified net income subject to the election made by the qualified entity. Generally, a disregarded business entity and its partners or members cannot receive the credit, except for a disregarded single member limited liability company (SMLLC) that is owned by an individual, fiduciary, estate, or trust subject to personal income tax.

For more information, go to ftb.ca.gov and search for **pte elective tax**.

Partnership Audit Regime Amended Return – For partnerships and LLCs, classified as partnerships that were audited by the Internal Revenue Service (IRS) under its new partnership audit regime and that made a federal alternative payment election (push-out), or were granted a different election to push-out by the FTB, should file an amended group nonresident return for nonresident direct individual partners and members that were included on the original group nonresident return.

New Partnership Audit Regime – For federal purposes, the federal Bipartisan Budget Act of 2015 replaced the federal Tax Equity and Fiscal Responsibility Act of 1982, creating a centralized partnership audit regime, and generally transferring the liability for the tax due to the partnership. All partnerships with taxable years beginning after 2017 are subject to this new regime unless an eligible partnership elects out. For California purposes, taxable years beginning on or after January 1, 2018, partnerships are required to report each change or correction made by the IRS, to the FTB, for the reviewed year within six months after the date of each final federal determination, and will generally be liable for the tax due.

Backup Withholding – With certain limited exceptions, payers that are required to withhold and remit backup withholding to the IRS are also required to withhold and remit to the FTB on income sourced to California. If the payee has backup withholding, the payee must contact the FTB to provide a valid Taxpayer Identification Number (TIN), before filing the tax return. Failure to provide a valid TIN may result in a denial of the backup withholding credit. For more information, go to ftb.ca.gov and search for **backup withholding**.

Doing Business – A taxpayer is doing business if it actively engages in any transaction for the purpose of financial or pecuniary gain or profit in California or if **any** of the following conditions is satisfied:

- The taxpayer is organized or commercially domiciled in California.
- The sales, as defined in R&TC Section 25120(e) or (f), of the taxpayer in California, including sales by the taxpayer's agents

and independent contractors, exceed the lesser of \$757,070 or 25% of the taxpayer's total sales.

- The real property and tangible personal property of the taxpayer in California exceed the lesser of \$75,707 or 25% of the taxpayer's total real property and tangible personal property.
- The amount paid in California by the taxpayer for compensation, as defined in R&TC Section 25120(c), exceeds the lesser of \$75,707 or 25% of the total compensation paid by the taxpayer.

In determining the amount of the taxpayer's sales, property, and payroll for doing business purposes, include the taxpayer's pro rata share of amounts from partnerships and S corporations.

For more information, see R&TC Section 23101 or go to ftb.ca.gov and search for **doing business**.

Behavioral Health Services Tax on Income Over \$1 Million – Nonresident individuals with over \$1 million of California taxable income are eligible to be included in group nonresident returns. An additional 1% behavioral health services tax will be assessed on their **entire** California taxable income if they elect to be part of the group return. This differs from when individuals file their own return and only the taxable income **in excess** of \$1 million is subject to the additional 1% tax. Individuals should be aware of this difference when making their irrevocable election to be included in the group return.

For individuals included in two or more group returns, the additional 1% tax applies if their combined California taxable income from all their group returns is more than \$1 million. For example, an individual is included in two group returns. The individual's taxable income on each group return is less than \$1 million. However, the combined taxable income from the two group returns is over \$1 million. The individual's income reported on each group return is subject to the additional 1% tax. The business entity/corporation is responsible for finding out from each individual included in the group return if the individual has total California taxable income in excess of \$1 million.

Single-Sales Factor Formula – R&TC Section 25128.7 requires all business income of an apportioning trade or business, other than an apportioning trade or business under R&TC Section 25128(b), to apportion its business income to California using the single-sales factor formula. For more information, get Schedule R, Apportionment and Allocation of Income, or go to ftb.ca.gov and search for **single sales factor**.

Market Assignment – R&TC Section 25136 requires all taxpayers to assign sales, other than sales of tangible personal property, using market assignment.

The market assignment method and single-sales factor apportionment may result in California sourced income or apportionable business income if a taxpayer is receiving income from intangibles or services from California sources. Such income includes:

1. Sales from services to the extent that the purchaser of the service receives the benefit of the service in California.
2. Sales of intangible property to California to the extent that the intangible property is used in California. For marketable securities, the sales are in California if the customer is in California.
3. Sales from the sale, lease, rental, or licensing of real property if the real property is located in California.
4. Sales from the rental, lease, or licensing of tangible personal property if the property is located in California.

For more information, see R&TC Section 25136 and Cal. Code Regs., tit. 18 section 25136-2, get Schedule R, and FTB Legal Ruling 2022-01, or go to ftb.ca.gov and search for **market assignment**.

Registered Domestic Partners (RDP) – 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.

Purpose

This publication is for corporations, partnerships, and limited liability companies (LLCs) that elect to file a group nonresident return, also commonly referred to as a composite return.

Terms Used in this Publication

Business entity refers to an S corporation, partnership, or LLC that elects to file a group nonresident return on behalf of its individual nonresident shareholders, partners, or members.

Pass-through income refers to the shareholder's, partner's, or member's distributive share of income from the business entity derived from California sources or from doing business in California.

Corporation refers to a corporation that elects to file a group nonresident return on behalf of its individual nonresident directors.

Director's compensation refers to the director's wages, salaries, fees, or other compensation from the corporation for director services sourced to California, including attendance at board of directors' meetings.

Individual refers to a shareholder, partner, member, or director who is a natural person and his or her spouse/registered domestic partner (RDP). Individual also includes the grantor of a grantor trust described under Internal Revenue Code (IRC) Sections 671-679 and not recognized as a separate taxable entity for income tax purposes when the grantor is an individual.

A Introduction

A group nonresident return may be filed by:

1. A business entity, acting as the authorized agent for its electing nonresident individual shareholders/partners/members to report the distributive shares of income from the business entity derived from California sources or from doing business in California. See R&TC Section 18535.
2. A corporation, acting as the authorized agent for its electing nonresident directors, to report the directors' wages, salaries, fees, or other compensation from that corporation for director services sourced to California, including attendance of board of directors' meetings. See R&TC Section 18536.
3. A business entity, acting as the authorized agent for its electing nonresident aliens without a federal social security number (SSN) or individual tax identification number (ITIN), to report the nonresident aliens' compensation for services performed in California. See R&TC Section 18537.

The business entity/corporation files the return and pays the tax on behalf of the electing nonresident individuals. A group nonresident return is considered a group of individual returns that meets the California individual income tax return filing requirement. Thus, a qualified nonresident individual who elects to be included in the group nonresident return does not file a separate personal income tax return for the taxable year.

Income Taxed at the Highest Marginal Rate – The income reported on the group return is taxed at the highest marginal rate of 12.3%.

Use Form 540NR – The business entity/corporation uses Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, for the group nonresident return. Special instructions for completing Form 540NR are explained in Section O, Instructions for Completing Group Nonresident Return.

Use a Calendar Year End – The group nonresident return and any estimate payments are due on a calendar year basis, even if the business entity/corporation has a fiscal year end. The group returns for any tax periods ending in 2025 are due April 15, 2026. The group returns for any periods ending in 2026 will be due April 15, 2027. For example:

- If a partnership's taxable year ends on June 30, 2025, then report on the 2025 group return the California source income from each electing partner's Schedule K-1 (565), Partner's

Share of Income, Deductions, Credits, etc., for the taxable year ending June 30, 2025. Even though the fiscal year ends June 30, 2025, the estimate payments are due on 4/15/25, 6/15/25, 9/15/25, and 1/15/26.

- The corporation reports the director's compensation that he or she received in 2025 on the 2025 group return.

B Filing Information and Important Due Dates

Form Type	Form Number	Can be Filed Electronically?	Due Dates for Taxable Year 2025
Group Return	Form 540NR , California Nonresident or Part-Year Resident Income Tax Return See Section O and the sample on page 19 for special instructions.	No.	4/15/26 – Original due date 10/15/26 – Extended due date California extension is automatic.
Extension Tax Payment Voucher	Form FTB 3519 , Payment for Automatic Extension for Individuals See Section N and the sample on page 19 for special instructions.	Yes. Use Web Pay for Individuals at ftb.ca.gov/pay . For mandatory e-pay, see Section K.	4/15/26
Estimate Tax Payment Voucher	Form 540-ES , Estimated Tax for Individuals See Sections J, K, L and the sample on page 19 for special instructions.	Yes. Use Web Pay for Individuals at ftb.ca.gov/pay . For mandatory e-pay, see Section K.	4/15/26 – 1st installment 6/15/26 – 2nd installment 9/15/26 – 3rd installment 1/15/27 – 4th installment

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.

C Requirement for the Electing Individual to File a California Income Tax Return

The requirement to file a California personal income tax return is determined on an individual basis. See “Do I Have to File?” in the Form 540NR tax booklet.

For 2025, a full-year nonresident is required to file a return if the individual has any California source income and has more than \$22,941 gross income from all sources or more than \$18,353 adjusted gross income from all sources. For prior years, get the Form 540NR booklet for the appropriate year.

D Why File a Group Nonresident Return

A group nonresident return is filed on behalf of the electing nonresident individuals for their convenience. When filing an individual return, a nonresident must report all income from all sources in addition to the California source income. On

the group nonresident return, only the California source pass-through income, director's compensation, or nonresident alien's compensation is reported. The income is taxed at the highest marginal tax rate of 12.3% and no deductions or credits are allowed except those directly attributable to the business entity's activity. Nonresident individuals with more than \$1 million of California taxable income are subject to an additional 1% tax on their California taxable income when included in the group return. See General Information, Behavioral Health Services Tax on Income Over \$1 Million, for more information.

E Who Can Be Included in the Group Nonresident Return

To be included in the group nonresident return, **all** the following requirements must be met:

1. Only individuals can be included on the group return. Individual means a natural person and his or her spouse/RDP. Individual also includes the grantor of a grantor trust described under IRC Sections 671-679 and not recognized as a separate taxable entity for income tax purposes when the grantor is an individual.
Example: The ABC partnership consists of a general partner and 20 limited partners. The general partner is a corporation. The limited partners consist of 15 nonresident individuals, an S corporation, a nonresident estate, an LLC, a limited liability partnership (LLP), and a trust (which is not a grantor trust). The 15 nonresident individuals may qualify to be included in the group nonresident return. None of the other partners can be included in the group nonresident return.
2. The individual must be a full-year nonresident of California. For information to help you determine your residency status, get FTB Pub. 1031, Guidelines for Determining Resident Status.
3. The income from the business entity/corporation is the only California source income of the individual, unless the other California source income is being reported on another group nonresident return.

Example: A nonresident individual has California source income from a business entity and from an individually owned California rental property. This individual cannot be included in the group return of the business entity because the individual has income from an individually owned California rental property.

Example: A nonresident individual has California source income from the ABC partnership and the XYZ partnership. The individual does not have California source income from any other source. The individual can elect to be included in the group nonresident return of both partnerships. The individual cannot elect to be included in the group nonresident return of only one of the partnerships.

Example: A nonresident individual is a corporate director of a corporation and received California source director fees. The individual is also a partner in a partnership that derives income from California sources. The individual can be included in the group nonresident returns of both the corporation and the partnership. The individual cannot be included in only one of the group nonresident returns.

Example: XYZ partnership does business in California and has three partners -- two nonresident individuals (A and B) and partnership CDF. Partnership CDF has two partners – nonresident individual M and a C corporation. Individuals A, B, and M wish to file one group return to include all of the partners deriving California sourced income from XYZ partnership.

Tiered partnerships (and other tiered ownership structures) are not allowed to file a group return to combine all of their business entities and individual nonresident partners on one group return. Each of the tiered partnerships must file a separate group nonresident return for their electing individual

nonresident partners and cannot include any business entities in the group nonresident return.

XYZ partnership may file a group nonresident return for individuals A and B. XYZ partnership cannot include partnership CDF or any of CDF's partners in the group nonresident return. For taxable years beginning on or after January 1, 2009, partnership CDF may elect to file a group nonresident return for nonresident individual partner M. However, the C corporation may not be included in the group nonresident return because group nonresident returns cannot include business entities.

F Individual's Decision to be Included in the Group Nonresident Return

The Individual's Decision is Irrevocable – Each nonresident individual must decide whether to be included in the group nonresident return prior to its filing. Once the group nonresident return is filed, the election to be included in the group nonresident return is irrevocable for the taxable year. Once filed, the group return cannot be amended to either include or exclude a nonresident individual. Similarly, once an electing nonresident individual is included in the group return, the individual may not subsequently file a separate individual return for the taxable year.

Exception: The individual may discover after the group return was filed that he or she did not qualify to be included in the group nonresident return. For example, the individual had income from other California sources that were not reported on any other group nonresident return. The individual must file a return on a separate basis reporting all his or her California source income. Having other sources of California losses will not disqualify the individual from being included in a group nonresident return.

Residents of Arizona, Guam, Oregon, and Virginia – If you file your own individual return, you may qualify to claim the other state tax credit. This credit is not allowed if you are included in the group return. Thus, you may want to consult with a tax advisor before making the irrevocable election to be included in the 2025 group return.

Business Entity's/Corporation's Responsibility to Inform Individuals – The business entity/corporation is responsible for:

- Allowing each nonresident individual the annual option of being included in the group nonresident return.
- Informing each nonresident individual of the terms and conditions of filing a group nonresident return specified on form FTB 3864, Group Nonresident Return Election, included in this publication.

The business entity/corporation is responsible for finding out from each individual included in the group return if the individual has total California taxable income in excess of \$1 million. If so, it is the business entity/corporation's responsibility to report and pay the additional 1% behavioral health services tax on the group return. See General Information, for more information.

G Election to File a Group Nonresident Return

The business entity/corporation makes an annual election to file a group nonresident return on behalf of the electing nonresident individuals. Once made, the election is irrevocable for the taxable year. Make the election by attaching a completed and signed form FTB 3864, to the Form 540NR filed for the group.

H Return for Shareholders/Partners/Members

Shareholders/partners/members report on the group nonresident return their distributive share of income from the business entity derived from California sources or from doing business in California.

Reporting of Gains/Losses

Capital Gains/Losses – All limitations normally applied at the individual level apply on the nonresident group return. For instance, an individual's California source capital losses from a business entity may only be deducted to the extent of California source capital gains, plus \$3,000. The allowable capital loss for each electing nonresident is totaled and entered on the return. The filing status of nonresident electing individuals is deemed to be single, limiting each to a \$3,000 capital loss. The business entity must keep track of the allocable share of the California source capital gains and losses (including carryovers) for each electing nonresident individual.

IRC Section 1231 net losses are allowed in full.

Passive Losses – The business entity must complete a single form FTB 3801, Passive Activity Loss Limitations, for the electing nonresident individuals included in the group return. Only California source passive losses are reported on form FTB 3801. Passive losses will be allowed only to the extent of passive income. When losses are not allowed, they are suspended at 100% for each electing nonresident individual. When suspended passive losses are released by current year passive income, the suspended prior year losses offset the current year passive income on the group return. Suspended prior year losses are also released upon disposition of the entire interest in the passive activity. The business entity must keep track of the allocable share of the suspended California source passive losses for each electing nonresident individual included in the group return.

Individual Deductions Not Allowed on the Group Nonresident Return

Individual deductions are not allowed on the group nonresident return. Individual deductions include, but are not limited to, the deduction for self-employment tax, the IRC Section 179 deduction, charitable contributions, itemized deductions, and the standard deduction. However, there is an exception for the deduction for contributions to a deferred compensation plan.

Net Operating Loss (NOL)

An NOL is also an individual deduction. An individual cannot claim an NOL deduction on the group nonresident return. An individual who reports a net loss on the group nonresident return forgoes any NOL deduction that could have resulted on an individual nonresident return from that net loss.

Contributions to a Deferred Compensation Plan

Partners of a partnership and members of an LLC (but not shareholders of an S corporation) are allowed a deduction on the group nonresident return under IRC Section 401 through Section 424, as modified by California. If an electing nonresident individual has earned income from any other source, no deduction is allowed. The definition for "earned income" means the net earnings from self-employment per IRC Section 401(c)(2).

The deduction is computed by multiplying the allowable federal deduction by the electing nonresident individual's California apportionment percentage.

Credits

Credits that can be claimed on the group nonresident return are credits that are directly attributable to the business entity's activities such as the new employment credit, the low-income housing credit, and the research credit. Get the business entity tax booklets for more information on credits that can be claimed. Attach the applicable business credit forms to the group Form 540NR.

Individual credits, such as the personal, blind, senior, or dependent exemption credits, the other state tax credit, and the PTE elective tax credit are not allowed on the group nonresident return. To use individual credits, such as the other state tax credit or the PTE elective tax credit, the individual should file a separate Form 540NR and should not be included in the group return. See Section F, Individual's Decision to be Included in the Group Nonresident Return, for more information.

If the credits directly attributable to the business entity's activities exceed the amount of tax for a given year and are available for carryover, the business entity will properly account for such credit with respect to each individual included in the group nonresident return.

Nonbusiness income from intangibles should generally be allocated to each shareholder's/partner's/member's state of residence. For more information, see instructions for Form 565, Partnership Return of Income, or Form 568, Limited Liability Company Return of Income.

Special Information for Partnerships and LLCs Subject to Apportionment

Cal. Code Regs., tit. 18 section 17951-4 applies to the income computation of the nonresident partners/members of a partnership/LLC. The regulation provides that 100% of the nonresident's distributive share of the partnership's business income plus any guaranteed payment, is subject to apportionment. Guaranteed payments are treated as part of a partner's distributive share of partnership business income. See R&TC Section 17854.

Investment Partnership – If the partnership qualifies as an investment partnership under R&TC Section 17955(c), generally the dividends, interest, gains, and losses from that partnership will be sourced in the partner's/member's state of residence.

If the partnership does not qualify as an investment partnership under R&TC Section 17955(c) or if the partnership does qualify as an investment partnership but the partner/member is disqualified under R&TC Section 17955(b), pertaining to investment activities interrelated with trade or business within this state, then the normal apportionment and allocation rules apply in determining the character of the income as business or nonbusiness. Business income should be apportioned using the partnership factors.

Withholding Requirements of S Corporation/ Partnership/LLC

Withholding is required if either of the following apply:

- California source income is allocable under IRC Section 704 to a foreign nonresident partner/member.
- California source income distributed to a domestic (nonforeign) nonresident shareholder/partner/member exceeds \$1,500 in the calendar year.

Withholding is not required if the shareholder/partner/member has received authorization waiving the withholding from the FTB. However, there is no provision in the tax law to allow a waiver of withholding for a foreign nonresident partner/member.

Non-California partnerships are subject to withholding requirements on a sale of California real property at a rate of 3 1/3% (.0333) of sales price or 12.3% of gain. The alternative withholding rate for the gain on the sale of California real property by S corporations is 13.8% and 15.8% for financial S corporations. The withholding rates are 8.84% for foreign corporate partners/members, 12.3% for foreign nonresident individual partners/members, and 7% for all domestic nonresident shareholders/partners/members.

For withholding rates and additional information regarding California withholding requirements, get FTB Pub. 1016, Real Estate Withholding Guidelines; FTB Pub. 1017, Resident and

Nonresident Withholding Guidelines, or call the Withholding Services and Compliance phone service at **888.792.4900**.

I Return for Directors

Directors report on the group nonresident return their director's wages, salaries, fees, or other compensation from the corporation for director services sourced to California, including attendance at board of directors' meeting.

Deductions Are Not Allowed – Directors are not allowed to claim any deductions on the group nonresident return. This includes, but is not limited to, expenses related to their director compensation, itemized deductions, standard deduction, net operating losses, and adjustments to income such as individual retirement account deductions.

Credits Are Not Allowed – Directors are not allowed to claim any credits on the group return. Credits include, but are not limited to, the personal, blind, senior, or dependent exemption credit and all special credits such as the other state tax credit. To use individual credits, the director should file a separate Form 540NR and should not be included in the group return. See Section F, Individual's Decision to be Included in the Group Nonresident Return, for more information.

S Corporations Filing A Group Nonresident Return for Both Directors and Shareholders – An S corporation that has both electing nonresident directors and nonresident shareholders must file only one group nonresident return including both directors and shareholders.

Nonresident Alien – For taxable years beginning on or after January 1, 2021, a nonresident group return can be filed on behalf of electing nonresident aliens receiving California source income from a taxpayer. A nonresident alien, who is not eligible for or has not been issued an SSN or ITIN, could be included in the group return or file an individual return without obtaining an SSN or ITIN.

J Estimated Tax Requirements

Generally, taxpayers with a tax liability less than \$500 do not need to make estimated tax payments. If the tax is underpaid, a penalty for the underpayment of estimated tax will be assessed based on the net tax of the group nonresident return. Get Form 540-ES, Estimated Tax for Individuals, and form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries, for more information.

Estimated Tax Payments – Installments due for each taxable year shall be:

- 30% of the required annual payment for the 1st required installment
- 40% of the required annual payment for the 2nd required installment
- No installment is due for the 3rd installment
- 30% of the required annual payment for the 4th required installment

K How to Make Estimated Tax Payments on Form 540-ES

Mandatory Electronic Payments (e-pay) – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original return with a total tax liability over \$80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically may be subject to a 1% noncompliance penalty. Electronic payments can be made using Web Pay. For more information, go to ftb.ca.gov/e-pay.

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of \$20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed \$80,000.
- The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to ftb.ca.gov/forms and search for **4107**.

Caution: Do not include estimate payments due for the business entity with your group return payments. Business entity payments must be made separately from the group payments to avoid delays and errors in processing returns.

To make group nonresident return estimated tax payments:

1. Whether required to pay electronically or not, Web Pay for Individuals may be used to make your estimated tax payments electronically. For Web Pay instructions, go to ftb.ca.gov/pay for more information.
2. If not using Web Pay, mail your estimate payments using Form 540-ES. **Caution:** If you make estimated tax payments with any other estimated tax voucher, such as the Form 100-ES, Corporation Estimated Tax, the payments will not be properly credited for the group nonresident return.
3. Type or print the following information in the top margin of the Form 540-ES:

GROUP FILING PROGRAM MS L170
ATTN: IVS (732)

4. Enter the name, address, and federal employer identification number (FEIN) as follows:
 - First name: Enter "A" if a partnership or LLC. Enter "C" if a corporation.
 - Last name: Enter "PTSP" if a partnership or LLC. Enter "SGNF" if a corporation.
 - Address: Enter the business entity's or corporation's name and address.
 - SSN or ITIN: Enter the FEIN of the business entity/corporation.

See the sample on page 19 of this publication.

5. Mail the estimate voucher with payment to the address shown on the Form 540-ES.

To avoid penalties and interest, submit your payments by the estimate payment due dates. See Section B, Filing Information and Important Due Dates.

Use MyFTB for Individuals to verify receipt of your payment. For more information, go to ftb.ca.gov and login or register for MyFTB.

L Moving Estimated Payments

You may need to move estimated tax payments **"from the group nonresident return to the individual nonresident return"** or **"from the individual nonresident return to the group nonresident return."**

Caution: The election to be included in the group return is irrevocable once the group return is filed for the taxable year. Therefore, after the group return is filed, individuals cannot elect out of the group return and move their share of the group return's tax payments to their individual account.

Schedule 1067B – Use Schedule 1067B, Group Nonresident Return Payment Transfer Request, to authorize us to move estimated tax payments.

1. Complete one Schedule 1067B to move payments to the group. Complete a **separate** Schedule 1067B to move payments to the individual. **Do not** combine these requests on one Schedule 1067B.

2. A general partner, member-manager, corporate officer, or attorney-in-fact of the business entity/corporation must sign the form.
3. Fax or mail the completed form to:
Fax: 916.845.9392
Mailing address:

GROUP FILING PROGRAM MS L170
ATTN: INFORMATION VALIDATION SECTION (732)
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

Time Period to Move the Payments – Once a request is received, it takes six to eight weeks to move the estimated tax payments and have the payments available to be claimed on the return. Allow sufficient time for the transfers to take place before filing the group and individual returns.

- If an individual files a separate return before the transfer to the individual becomes effective, the individual will not get credit for these payments when the return is processed and a tax-due notice will be issued.
- If the group nonresident return is filed before estimated tax payments can be transferred to the individual, the estimated payments may be applied to the group nonresident return during processing and be unavailable for transfer to the individual.
- If the group nonresident return is processed before estimated tax payments from an individual can be transferred to the group, a tax-due notice will be issued.

To Ensure Proper Credit for the Estimated Tax Payments on the Individual's Return, the individual should write "Group Return Payment" and the FEIN of the business entity/corporation to the left of the amount on line 82 of their individual Form 540NR return.

M Important Information – How to Avoid Common Errors

Use Forms for the Correct Taxable Year – You can download, view, and print current and prior year forms at ftb.ca.gov/forms.

Fiscal Year End Returns are not Allowed – Use a calendar year for the group nonresident return, even if the business entity/corporation has a fiscal year end. See Section A, Introduction.

Also make any estimated tax payments on a calendar year basis. See Section B, Filing Information and Important Due Dates.

Use Web Pay or Form 540-ES to Make Estimated Tax Payments for the Group Nonresident Return – Follow the instructions to make electronic payments on Web Pay or see Section K, How to Make Estimated Tax Payments on Form 540-ES, for mailing in your estimated tax payments. **Caution:** You may be required to make your estimated tax payments electronically. See Section K for more information. If not otherwise required by law, you may mail your estimated tax payments using Form 540-ES. Estimated tax payments made on Form 100-ES will not be credited to the group nonresident return.

Election to be Included in the Group Nonresident Return is Irrevocable – Inform individuals included in the group that once the group nonresident return is filed, it cannot be amended to either include or exclude a nonresident individual.

Include Only Individuals in the Group Nonresident Return – You cannot include in the group nonresident return Partnerships, LLCs, C corporations, S corporations, Estates, or Trusts (other than the grantor of grantor trusts described under IRC Sections 671-679 and not recognized as a separate taxable entity for income tax purposes).

Use Form 540NR and Attach all parts of the Schedule 1067A and a Signed Form FTB 3864 – Use Form 540NR to file the group return. Follow the instructions in Section O, Instructions for Completing Group Nonresident Return, for completing the return.

Attach all parts of Schedule 1067A, Nonresident Group Return Schedule, and the form FTB 3864. An authorized general partner, member-manager, corporate officer, or an attorney-in-fact of the business entity must sign form FTB 3864. A new election must be signed each year and attached to each group nonresident return filed.

Use Form FTB 3519 to Make an Extension Payment for the Group Nonresident Return – Form FTB 3519, Payment for Automatic Extension for Individuals, is the extension payment voucher to use for the group nonresident return. Follow the instructions in Section N, How to Make an Extension Payment.

Caution: The payment will not be properly credited to the group nonresident return if you use any other extension payment voucher, such as the form FTB 3537, Payment for Automatic Extension for LLCs.

N How to Make an Extension Payment

Get form FTB 3519, for more information.

Use form FTB 3519 only if both apply:

- You cannot file your 2025 return by April 15, 2026.
- You owe tax for 2025.

Caution: Do not include extension payments due for the business entity with your group return payments. Business entity payments must be made separate from the group payments to avoid delays and errors in processing returns.

To make a group nonresident return extension payment:

- Whether required to pay electronically or not, Web Pay for Individuals may be used to make your extension payment electronically. For Web Pay instructions, go to ftb.ca.gov/pay for more information.
- If not using Web Pay, mail in your form and payment. Type or print the following information in the top margin of the form FTB 3519:

GROUP FILING PROGRAM MS L170
ATTN: IVS (732)

- Enter the name, address, and FEIN as follows:
 - First name: Enter “A” if a partnership or LLC. Enter “C” if a corporation.
 - Last name: Enter “PTSP” if partnership or LLC. Enter “SGNF” if a corporation.
 - Address: Enter the business entity’s/corporation’s name and address.
 - SSN or ITIN: Enter the FEIN of the business entity/corporation.

See the sample on page 19 of this publication.

- Mail the voucher with payment to the address shown on the form FTB 3519.

Caution: An extension payment made with any other extension voucher, such as the form FTB 3537 for LLCs, will not be properly credited to the group.

O Instructions for Completing Group Nonresident Return

First complete Schedule 1067A. Then, complete the group nonresident return using personal income tax Form 540NR. Follow the instructions for the Form 540NR with the following modifications:

- Identify the Return as a Group Nonresident Return** – Type or print the following information in the top margin of Form 540NR; Side 1:

GROUP FILING PROGRAM MS L170
ATTN: IVS (732)

- Fiscal Year not Allowed** – You cannot file using a fiscal year end. Group nonresident returns must be for a calendar

year. For more instructions and examples, see Section A, Introduction.

- Name and Address** – Enter the name and address as follows:
 - First name: Enter “A” if a partnership or LLC. Enter “C” if a corporation.
 - Last name: Enter “PTSP” if a partnership or LLC. Enter “SGNF” if a corporation.
 - Additional Information: Enter the business entity’s/corporation’s name.
 - Street Address: Enter the business entity’s/corporation’s address.

See the sample on page 19 of this publication.
- SSN or ITIN** – Enter the FEIN of the business entity/corporation.
- Filing Status** – Use the Single filing status. To the right of the Single filing status, write “Group Nonresident Return.”
- Skip line 6 through line 31.
- Line 32, CA Adjusted Gross Income.**

Group nonresident return for:	Enter on Form 540NR, line 32
Shareholders/partners/members	Total from Schedule 1067A, Part I, line 1(e)
Directors	Total from Schedule 1067A, Part II, line 2(e)
Both S corporation directors and shareholders	Total from Schedule 1067A, Part II, line 3(e)
Nonresident aliens with no SSN/ITIN	Total from Schedule 1067A, Part III, line 4(b)

- Line 35, CA Taxable Income.** Enter the same amount entered on line 32.
- Skip line 36 through line 39.
- Line 40, CA Regular Tax Before Credits.**

Group nonresident return for:	Enter on Form 540NR, line 40
Shareholders/partners/members	Total from Schedule 1067A, Part I, line 1(f)
Directors	Total from Schedule 1067A, Part II, line 2(f)
Both S corporation directors and shareholders	Total from Schedule 1067A, Part II, line 3(f)
Nonresident alien with no SSN/ITIN	Total from Schedule 1067A, Part III, line 4(c)

- Skip line 41.
- Line 42, enter the amount from line 40.
- Skip line 50 through line 55.
- Line 58 through line 60, Credits.**

Group nonresident return for:	Enter on Form 540NR, line 58 through line 60
Shareholders/partners/members	Line 58 and line 59, the credit name, code number, and total amount of each type of credit. Only credits directly attributable to the business entity’s activities can be claimed. See Credits in Section H, Return for Shareholders/Partners/ Members, for more information.
Directors	Skip these lines. Directors are not allowed to claim any credits.

- Skip line 61.
- Line 62, add line 58 through line 60. These are your total credits.
- Line 63, subtract line 62 from line 42. If less than zero, enter 0.
- Skip line 71.
- **Line 72, Behavioral Health Services Tax.** (See General Information, for more information)

Group nonresident return for:	Enter on Form 540NR, line 72
Shareholders/partners/members	Total from Schedule 1067A, Part I, line 1(h)
Directors	Total from Schedule 1067A, Part II, line 2(g)
Both S corporation directors and shareholders	Total from Schedule 1067A, Part II, line 3(g)
Nonresident aliens with no SSN/ITIN	Total from Schedule 1067A, Part III, line 4(d)

- Skip Line 73.
- **Line 74, Total Tax.**

Group nonresident return for:	Enter on Form 540NR, line 74
Shareholders/partners/members	Total from Schedule 1067A, Part I, line 1(i)
Directors	Total from Schedule 1067A, Part II, line 2(h)
Both S corporation directors and shareholders	Total from Schedule 1067A, Part II, line 3(h)
Nonresident alien with no SSN/ITIN	Total from Schedule 1067A, Part III, line 4(e)

- **Line 81, California Income Tax Withheld.** (Withholding from Form W-2 only.)

Group nonresident return for:	Enter on Form 540NR, line 81
Shareholders/partners/members	Do not make an entry. Skip to line 82.
Directors	Total from Schedule 1067A, Part II, line 2(j)
Nonresident aliens with no SSN/ITIN	Total from Schedule 1067A, Part III, line 4(f)

- **Line 82, 2025 CA Estimated Tax and Other Payments.** Enter the total of any:
 - a. California estimated tax payment you made (Form 540-ES) for 2025,
 - b. Overpayment from your 2024 California group nonresident return that you applied to your 2025 estimated tax, and
 - c. Payment you sent with form FTB 3519.
 - d. If you are including Nonconsenting Nonresident (NCNR) tax, write LLC on the dotted line to the left of the amount on line 82, and attach Schedule K-1 (568) with the amount of NCNR tax claimed.

Caution: If claiming payments made by an individual included in the group nonresident return, you may need to have those payments moved to the group account before filing the group return. See Section L, Moving Estimated Payments.

- **Line 83, Withholding (Form 592-B and/or 593).**

Group nonresident return for:	Enter on Form 540NR, line 83
Shareholders/partners/members	The total California tax withheld from Forms 592-B, Resident and Nonresident Withholding Tax Statement and 593, Real Estate Withholding Statement for the individuals included in the group nonresident return. Attach a copy of the Forms 592-B and 593 to the group nonresident return.
Directors	Do not make an entry.
Nonresident aliens with no SSN/ITIN	Do not make an entry.

- Complete the remaining lines of the Form 540NR as appropriate.
- If an amount is due, you may make the payment online. To make a payment online, go to ftb.ca.gov/pay for more information. If you are mailing in your payment, use black or blue ink, make the check or money order payable to the "Franchise Tax Board" for the full amount. Write the FEIN of the business entity/corporation, and "2025 Group 540NR" 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.
- Complete, sign, and attach form FTB 3864 to Form 540NR. The form FTB 3864 must be signed by an authorized person or attorney-in-fact. Signing form FTB 3864 means the business entity/corporation and all the electing individuals agree to the terms and conditions for filing a group nonresident return.
- Attach Schedule 1067A.
- Attach business credit form used to report credits on Form 540NR, lines 58-60.
- Do not attach any federal returns.
- Mail the group nonresident return using one of the appropriate addresses shown in the Refund or Amount You Owe Section on Form 540NR.

2025 Nonresident Group Return Schedule

1067A

Attach this schedule to your California group Form 540NR.

S Corporation/Partnership/Limited Liability Company name

FEIN

DBA

CA corporation no. or CA Secretary of State file no.

Part I Electing Nonresident Individuals (Shareholders/Partners/Members) Included in the Group Nonresident Return (Use additional sheet(s) if necessary)

Note: **Column (a) and (b)** – If the nonresident individual has a spouse/RDP, include the spouses/RDP's information in both columns.

Column (c) – Enter the individual's distributive share of California source income from the business entity's taxable year ending in 2025.

Column (d) – Amount of deferred compensation deduction. See FTB Pub. 1067, Section H, for more information.

Column (g) – Tax credit allowable. See FTB Pub. 1067, Section H, for more information.

Column (h) – See Schedule 1067A Instructions, Part I, for more information.

Note: If Part I and/or Part II is filled out, but **not** Part III, attach all Parts of Schedule 1067A and any supplemental schedules, if applicable, to Form 540NR. Then mail the group nonresident return using the applicable address shown in the Refund or Amount You Owe section of Form 540NR.

(a) SSN or ITIN (FEINs not allowed see instructions)	(b) First name, MI, Last name	(c) Total CA source income	(d) Deferred compensation	(e) CA source income less deferred compensation, col. (c) – col. (d)	(f) Col. (e) x 12.3%	(g) Credit	(h) Behavioral Health Services Tax If the individual's total CA taxable income from all sources is more than \$1 million, multiply col. (e) by 1%	(i) Total tax col. (f) – col. (g) + col. (h)	(j) Nonresident and Backup Withholding Reported on Form 592-B
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Corporation name	FEIN
DBA	CA corporation no. or CA Secretary of State file no.

Part II Electing Nonresident Directors Included in the Group Nonresident Return (Use additional sheet(s) if necessary.)

Note: Column (g) – See Schedule 1067A Instructions Part II, for more information.
Note: No credits allowed.
Note: If Part I and/or Part II is filled out, but **not** Part III, attach all Parts of Schedule 1067A and any supplemental schedules, if applicable, to Form 540NR. Then mail the group nonresident return using the applicable address shown in the Return or Amount You Owe section of Form 540NR.

(a) Director's SSN or ITIN	(b) Director's Name	Director's Compensation from California Sources			(f) Net tax col. (e) x 12.3%	(g) Behavioral Health Services Tax If the director's total CA taxable income from all sources is more than \$1 million, multiply col. (e) by 1%	(h) Total tax col. (f) + col. (g)	(i) CA Wage Withholding Reported on Form W-2 (or CA Sch. W-2)	(j) Nonresident and Backup Withholding Reported on Form 592-B
		(c) Director's Form 1099 income	(d) Director's Form W-2 Income	(e) Total col. (c) + col. (d)					
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Instructions for Schedule 1067A

General Information

Complete the applicable Part(s) of Schedule 1067A and attach all Parts of Schedule 1067A and any supplemental schedules, if applicable, to the group nonresident return (Form 540NR). The additional schedules must contain the same columns in the same order as the Schedule 1067A.

Use this table to determine which parts of Schedule 1067A to complete. If a Part of Schedule 1067A is not applicable, leave blank.

Group Nonresident Return for:	Complete
Shareholders/partners/members	Side 1 – Part I
Directors	Side 2 – Part II
Nonresident Aliens with no SSN/ITIN	Side 3 – Part III
Both S corporation directors and shareholders	Side 1 and Side 2 - Part I and Part II

Instructions for Part I

Side 1 Entity Information

Enter the name, federal employer identification number (FEIN), doing business as (DBA), and the California corporation number or California Secretary of State (SOS) file number of the business entity that is filing the group nonresident return on behalf of its electing shareholders/partners/members.

Part I – Electing Nonresident Individuals (Shareholders/Partners/Members) Included in the Group Nonresident Return Columns (a) and (b)

- Enter the social security number (SSN) or individual taxpayer identification number (ITIN) and name of each electing individual. If the individual has a spouse/RDP, include the spouse's/RDP's information in both columns.
- For a qualified grantor trust (described in IRC Sections 671-679 and not recognized as a separate taxable entity for income tax purposes), do not enter the name of the trust. Enter the grantor's name and SSN.

Only individuals (and the grantor of a grantor trust not recognized as a separate taxable entity) can be included on the group nonresident return. **Do not** enter partnerships, LLCs, corporations, estates, trusts, or other entities.

Column (c) Enter the individual's distributive share of California source income. For example, if a partnership's taxable year ends on June 30, 2025 then report on the 2025 group return the California source income from each electing partner's Schedule K-1 (565) for the taxable year ending June 30, 2025.

Column (d) Deferred compensation deductions are for partners and members only. S corporation shareholders do not qualify for this deduction. See FTB Pub. 1067, Section H, Return for Shareholders/Partners/Members, for more information.

Column (g) Enter the allowable amount of credits. Only credits directly attributable to the business entity's activities can be claimed. See FTB Pub. 1067, Section H, Return for Shareholders/Partners/Members, for more information.

If the credits exceed the amount of tax for a given year and credits are available for carryover, the business entity will properly account for such credit with respect to each individual included in the group nonresident return.

Column (h) If the nonresident individual's total CA taxable income from **all** sources is more than \$1 million, then multiply the amount from column (e) by 1%.

If a taxpayer's distributive share of California source income is over \$1 million from a single business entity, then an additional 1% behavioral health services tax will be assessed on the **entire** California taxable income if the taxpayer elects to be part of the group return.

For individuals included in two or more group returns, the additional 1% tax applies if their combined California taxable income from all their group returns is more than \$1 million. For example, a taxpayer is included in two group returns. The taxpayer's distributive share on each group return (amount in column (c)) is less than \$1 million, however, the combined taxable income from the two group returns is over \$1 million. The taxpayer's **entire** income reported on **each** group return is subject to the additional 1% behavioral health services tax.

Column (j) Enter the total amount withheld for nonresident and backup withholding from Form 592-B reported for the taxable year.

Note: If Part I and/or Part II is filled out but **not** Part III, attach Part I through Part III and any supplemental schedules, if applicable, to Form 540NR. Then mail the group nonresident return using the applicable address shown in the Refund or Amount You Owe section of Form 540NR.

Instructions for Part II

Side 2 Entity Information

Enter the corporation name, FEIN, DBA, and the California corporation number or California SOS file number of the corporation that is filing the group nonresident return on behalf of its electing nonresident directors.

Part II – Electing Nonresident Directors Included in the Group Nonresident Return Columns (c) and (d)

Report each director's wages, salary, fees, or other compensation from the corporation for director services sourced to California, including attendance of board of director meetings. Enter in Column (c) the California source amount the corporation reported on a Form 1099. Enter in Column (d)

the California source amount the corporation reported on a Form W-2.

Column (e) Enter in Column (e) the total of Column (c) and Column (d).

Column (g) If the nonresident director's total CA taxable income from **all** sources is more than \$1 million, then multiply the amount from column (e) by 1%.

If a director's compensation from California source is over \$1 million from a single business entity, then an additional 1% behavioral health services tax will be assessed on the **entire** California taxable income if the director elects to be part of the group return.

For directors included in two or more group returns, the additional 1% tax applies if their combined California taxable income from all their group returns is more than \$1 million. For example, a director is included in two group returns. The director's compensation from California source on each group return is less than \$1 million, however, the combined taxable income from the two group returns is over \$1 million. The director's **entire** income reported on **each** group return is subject to the additional 1% behavioral health services tax.

Column (i) Enter your total California income tax withheld from your Form(s) W-2, box 17 or CA Sch. W-2, Wage and Tax Statement, box 17.

Column (j) Enter the total amount withheld for nonresident and backup withholding from Form 592-B reported for the taxable year.

Note: If Part I and/or Part II is filled out but **not** Part III, attach Part I through Part III and any supplemental schedules, if applicable, to Form 540NR. Then mail the group nonresident return using the applicable address shown in the Refund or Amount You Owe section of Form 540NR.

Instructions for Part III

Side 3 Entity Information

Nonresident alien means every individual other than a California resident who is neither a United States (U.S.) citizen nor a U.S. resident.

Enter the name, FEIN, DBA, and the California corporation number or California SOS file number of the business entity that is filing the group nonresident return on behalf of its nonresident aliens without an SSN/TIN.

Columns (a)

- Enter the First Name, Middle Initial and Last Name of the nonresident alien. "Nonresident alien" shall have the same meaning as described in R&TC Sections 17015 and 18624(f). If the individual has a spouse/RDP, include the spouse's/RDP's information in the column.

Note: If a nonresident alien subsequently becomes eligible for and is issued a SSN or ITIN, the Franchise Tax Board may require the nonresident individual to provide a letter or other form documenting the nonresident alien's SSN or ITIN.

- For a qualified grantor trust (described in IRC Sections 671-679 and not recognized as a separate taxable entity for income tax purposes), do not enter the name of the trust. Enter the grantor's First Name, Middle Initial and Last Name.

Only individuals (and the grantor of a grantor trust not recognized as a separate taxable entity) can be included on the group nonresident return. Do not enter partnerships, LLCs, corporations, estates, trusts, or other entities.

Column (b) Enter the nonresident alien's California source compensation from the business entity.

Column (d) If the nonresident alien's total CA taxable income from all sources is more than \$1 million, then multiply the amount from column (c) by 1%.

If a taxpayer's distributive share of California source income is over \$1 million from a single business entity, then an additional 1% behavioral health services tax will be assessed on the entire California taxable income if the taxpayer elects to be part of the group return.

For individuals included in two or more group returns, the additional 1% tax applies if their combined California taxable income from all their group returns is more than \$1 million. For example, a taxpayer is included in two group returns. The taxpayer's distributive share on each group return (amount in column (b)) is less than \$1 million, however, the combined taxable income from the two group returns is over \$1 million. The taxpayer's entire income reported on each group return is subject to the additional 1% behavioral health services tax.

Column (f) Enter the total amount withheld for nonresident and backup withholding from Form 592-B reported for the taxable year.

If Part III is filled out, attach all Parts of Schedule 1067A and any supplemental schedules, if applicable, to Form 540NR. Then mail the group nonresident return to the address below:

GROUP FILING PROGRAM MS L170
ATTN: 732 IVS AUDIT (NONRESIDENT ALIEN)
FRANCHISE TAX BOARD
PO BOX 1565
SACRAMENTO CA 95812-1565

Group Nonresident Return Payment Transfer Request

1067B

Business entity/corporation name and address _____ FEIN _____ California Secretary of State (SOS) file no., if issued _____ Taxable year (yyyy) _____

Check only **one** of the boxes below. Use separate sheets if needed.

- A. Move payments **from** the group to the individual account.
- B. Move payments **from** the individual account to the group.

Original payment reduced to: _____ Total amount transferred to group: _____

Important: It takes 6 to 8 weeks to process your request to move estimated tax payments.

	Name of individual and SSN or ITIN	Individual's complete address	* Taxpayer in or out	Prior year transfer	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Extension payments	Total payments
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
TOTALS		Page _____ of _____								

* If taxpayer status has changed after transfer (ie: included or excluded from group) please submit a revised 1067A with this request.

I have been authorized by the above-named business entity/corporation and individuals to request the transfer of payments as shown above.

Authorized signature	Print name	Title	Date	Telephone	Contact person
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Fax or mail to: Fax: 916.845.9392

Mailing address: GROUP FILING PROGRAM MS L170
 ATTN: INFORMATION VALIDATION SECTION (732)
 FRANCHISE TAX BOARD
 PO BOX 1468
 SACRAMENTO CA 95812-1468

Do not attach this request to the return.
 This request must be faxed or mailed separately from the return.

2025 Group Nonresident Return Election**3864**

Attach to Form 540NR and to the appropriate business entity return.

Business entity's/corporation's name	FEIN	CA corporation no. or CA Secretary of State (SOS) file no.	
Business address (number and street, suite, PO box, or PMB no.)		Telephone	
City, state, and ZIP code		Nature of business activity <input checked="" type="radio"/>	
Principal California business address <input checked="" type="radio"/>		State in which the principal business activity is conducted <input checked="" type="radio"/>	
		Shareholders/Partners/Members/Directors	
		Number non-electing <input checked="" type="radio"/>	Number electing <input checked="" type="radio"/>

TERMS AND CONDITIONS OF FILING A GROUP NONRESIDENT RETURN

The above business entity/corporation and its electing nonresident individuals included in the filing of the group nonresident return agree to the following terms and conditions:

- a. Attach a Signed form FTB 3864 to the Group Nonresident Return.** Each year the business entity/corporation must make an election to file a group return on behalf of its electing nonresident individuals. Make the election by attaching a completed form FTB 3864 to the group nonresident return (Form 540NR). An authorized general partner, member-manager, corporate officer, or an attorney-in-fact of the business entity/corporation must sign the form FTB 3864.
- b. Group Nonresident Return Must be a Calendar Year.** A group nonresident return is not allowed to have a fiscal year end. If the business entity has a fiscal year end, report on the 2025 group nonresident return the individual's distributive share of California source income from the business entity's taxable year ending in 2025. If the corporation has a fiscal year end, report on the 2025 group nonresident return the director's compensation that he or she received in 2025.
- c. Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.** Use Form 540NR for the group nonresident return. Prepare the Form 540NR as instructed in FTB Pub. 1067, Guidelines for Filing a Group Form 540NR.
- d. Individual's Election to be Included in the Group Nonresident Return is Irrevocable.** Each year the business entity/corporation will allow each nonresident individual the election to be included in the group nonresident return. Only a qualified nonresident individual may elect to be included in the group nonresident return. Once the group nonresident return is filed for the year, the individual's election is irrevocable.
- e. Qualified Nonresident Individual.** A qualified individual must be an individual and must be a full-year nonresident of California. In addition, the income from the business entity/corporation must be the only California source income of the individual, unless the other California source income is being reported on another group nonresident return. Partnerships, LLCs, corporations, estates, trusts (other than the grantor of grantor trusts described under IRC Sections 671-679 and not recognized as a separate taxable entity for income tax purposes), and other entities cannot be included on the group nonresident return.
- f. Power-of-Attorney Maintained by Business Entity/Corporation.** The business entity/corporation shall maintain a file of power-of-attorney executed by each electing nonresident individual. The power-of-attorney shall authorize the business entity/corporation to include the electing nonresident individual in the group nonresident return filed. **Do not** attach the power-of-attorney to the return.
- g. Deductions.**
 - Shareholders/partners/members are not allowed deductions except those necessary to determine each individual's distributive share of income from the business entity. However, a deduction is allowed for contributions to qualified deferred compensation plans attributable to earned income of a partner/member as provided in Subchapter D of Chapter 1 of Subtitle A of the Internal Revenue Code, as modified by the California Revenue and Taxation Code (R&TC) beginning with Section 17501. No deduction to a qualified deferred compensation plan is allowed if the individual has earned income from any other source.
 - Directors are not allowed any deductions.
 - Nonresident Aliens also are not allowed any deductions pursuant to RTC 18537(b)

See FTB Pub.1067 for more information.

h. Credits.

- Shareholders/partners/members are not allowed credits except those directly attributable to the business entity's activity. In the event the allowable credits exceed the amount of tax for a given year and credits are available for carryover, the business entity will properly account for such credit with respect to each individual included in the group nonresident return.
- Directors are not allowed any credits.
- Nonresident Aliens also are not allowed any credits (other than withholding) pursuant to RTC 18537(b).

See FTB Pub. 1067 for more information.

i. Tax Assessed at the Highest Marginal Rate. Each individual included in the group nonresident return will be assessed tax on his or her California source income at the highest marginal rate of 12.3%.

j. Behavioral Health Tax. Nonresident individuals with more than \$1 million of California taxable income can be included in the group return. However, these individuals are subject to an additional 1% tax on their **entire** California taxable income when included in the group return. This differs from when individuals file their own return and only the taxable income **in excess** of \$1 million is subject to the additional 1% tax. Individuals should be aware of this difference when making their irrevocable election to be included in the group return.

For individuals included in two or more group returns, the additional 1% tax applies if their combined California taxable income from all their group returns is more than \$1 million. For example, an individual is included in two group returns. The individual's taxable income on each group return is less than \$1 million. However, the combined taxable income from the two group returns is over \$1 million. The individual's income reported on each group return is subject to the additional 1% tax. The business entity/corporation is responsible for finding out from each individual included in the group return if the individual has total California taxable income in excess of \$1 million. If so, it is the business entity/corporations' responsibility to report and pay the additional 1% tax on the group return.

k. Estimated Tax. The business entity/corporation shall make estimated tax payments for the group pursuant to R&TC Section 19136. Payment for the group will be made under the FEIN of the business entity or corporation as instructed in FTB Pub. 1067.

l. Tax Assessments, Protest, Claims, Appeals, and Court Procedures. The business entity/corporation shall receive any notices of proposed tax to be assessed and any assessments of tax with respect to the group nonresident return. Additionally, the business entity/corporation, or its designated representative, shall represent the individuals in protest, claims for refund, appeal procedures, or in court proceeding related to tax matters associated with the group nonresident filing. The business entity/corporation shall pay any tax assessments and any attributable interest and penalties for the group nonresident return. The penalties will be computed as if all the electing individuals included in the return did not participate in any other group nonresident return for that same taxable year. The business entity's/corporation's agreement to pay tax, interest and penalties does not absolve the individuals of their respective obligations to pay their California taxes, interest, and penalties, if such obligations are not satisfied by the business entity/corporation.

m. Agree to Act as Withholding Agent. If an electing nonresident individual has a tax deficiency attributable to California source income that was distributable by the business entity or paid by the corporation to the individual for any taxable year, the business entity/corporation agrees that it shall act as a withholding agent. The business entity agrees to accept (without contesting jurisdiction) Orders to Withhold against funds to be distributed to such individuals. The funds need not be paid over to the Franchise Tax Board until they are clearly identified as being currently distributable.

n. Business Entity to File Appropriate California Return. The business entity shall file Form 100S, California S Corporation Franchise or Income Tax Return/Form 565, California Partnership Return of Income/Form 568, Limited Liability Company Return of Income, as appropriate. A business entity doing business within and outside of California must determine the portion of the total net income that has its source in California using the allocation and apportionment provisions in the Uniform Division of Income for Tax Purposes Act (UDITPA). Refer to R&TC Sections 25120 through 25141 and applicable regulations.

o. Corporation to File Appropriate California Return. The corporation shall file Form 100, California Franchise or Income Tax Return, or Form 100S.

The terms and conditions set forth above are agreed to on behalf of the above-named business entity/corporation and its electing nonresident individuals. I have been authorized by the above-named business entity/corporation and its electing individuals to accept the terms and conditions set forth above.

Authorized signature (As specified in item a.)	Title	Date	Telephone
▶			

Print name

Business entity's name

▶	▶
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Group Filing Program MS L170

ATTN: IVS (732)

TAXABLE YEAR

CAUTION: You may be required to pay electronically. See instructions.

Enter FEIN

CALIFORNIA FORM

2026

Estimated Tax for Individuals File and Pay by June 15, 2026

540-ES

Fiscal year filers, enter year ending month: Year 2027

Form with fields for Your first name, Initial, Last name, Your SSN or ITIN, Spouse's/RDP's first name, Initial, Last name, Spouse's/RDP's SSN or ITIN, Address, City, State, ZIP code, Apt no./ste. no., and Payment Form 2.

Group Filing Program MS L170

ATTN: IVS (732)

(Calendar year filers - File and Pay by April 15, 2026) (Fiscal year filers - see instructions)

TAXABLE YEAR

CAUTION: You may be required to pay electronically. See instructions.

Enter FEIN

CALIFORNIA FORM

2025

Payment for Automatic Extension for Individuals

3519 (PIT)

For calendar year 2025 or fiscal year beginning (mm/dd/yyyy) and ending (mm/dd/yyyy)

Form with fields for Your first name, Initial, Last name, Your SSN or ITIN, Spouse's/RDP's first name, Initial, Last name, Spouse's/RDP's SSN or ITIN, Address, City, State, ZIP code, and Apt no./ste. no.

IF PAYMENT IS DUE, MAIL TO:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008

If amount of payment is zero, do not mail form

Amount of payment

.00

Group Filing Program MS L170

ATTN: IVS (732)

TAXABLE YEAR

2025 California Nonresident or Part-Year Resident Income Tax Return

Enter FEIN

CALIFORNIA FORM

2025

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month year 2026.

Form with fields for Your first name, Initial, Last name, Suffix, Your SSN or ITIN, Spouse's/RDP's first name, Initial, Last name, Suffix, Spouse's/RDP's SSN or ITIN, Additional information, PBA code, Street address, City, State, ZIP code, Foreign country name, Foreign province/state/county, Foreign postal code.

Form with fields for Date of Birth (Your DOB, Spouse's/RDP's DOB) and Prior Name (Your prior name, Spouse's/RDP's prior name).

Filing Status section with options: 1 Single, 2 Married/RDP filing jointly, 3 Married/RDP filing separately, 4 Head of household, 5 Qualifying surviving spouse/RDP.

* enter A if partnership or LLC, enter C if corporation

** enter PTSP if partnership or LLC, enter SGNF if corporation

How to Get Additional Information Regarding Group Nonresident Returns

Correspondence Address – Send correspondence regarding the group nonresident return to:

GROUP FILING PROGRAM MS L170
ATTN: INFORMATION VALIDATION SECTION (732)
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

Caution: Do not mail Form 540NR or Form 540-ES to this address. Mail Form 540NR and Form 540-ES to the address shown on each form.

Telephone: 916.845.3465 for information on the group nonresident return.

Fax: 916.845.9392

Forms by Internet – You can download, view, and print California tax forms and publications at ftb.ca.gov/forms.

Forms by Telephone and Mail – Get the 540NR personal income tax booklet or the business entity tax booklet for the telephone number and address to order California tax forms and publications.

Additional Information

Access Your Tax Information – Go to ftb.ca.gov and login or register for MyFTB to view estimated tax payments, recent payments applied to your balance due, and the total balance due on your account.

Access other California state agency websites at ca.gov.

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 to learn about our privacy policy statement, or go to 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.