

# Nonresident Withholding Allocation Worksheet

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

### Part I Withholding Agent Information

Withholding agent's name

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

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

State

ZIP code

### Part II Nonresident Payee Information

Payee's name

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

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

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

State

ZIP code

Nonresident payee's entity type: (Check one)

- Individual/sole proprietor
- Corporation
- Partnership
- Limited liability company (LLC)
- Estate or trust

### Part III Payment Type

Nonresident payee: (Check one)

- Performs services totally outside California (no withholding required, skip to Certification of Nonresident Payee)
- Provides only goods or materials (no withholding required, skip to Certification of Nonresident Payee)
- Provides goods and services in California (see Part IV, Income Allocation)
- Provides services within and outside California (see Part IV, Income Allocation)
- Other (Describe) \_\_\_\_\_

If the nonresident payee performs all the services within California, withholding is required on the entire payment for services unless the payee is granted a withholding waiver from the Franchise Tax Board (FTB). For more information, get FTB Pub. 1017, Resident and Nonresident Withholding Guidelines.

### Part IV Income Allocation

Gross payments expected from the withholding agent during the calendar year for:

	(a) Within California	(b) Outside California	(c) Total payments
<b>1</b> Goods and services:			
Goods/materials (no withholding required)	_____	_____	_____
Services (withholding required)	_____	_____	_____
<b>2</b> Rents or lease payments	_____	_____	_____
<b>3</b> Royalty payments	_____	_____	_____
<b>4</b> Prizes and other winnings	_____	_____	_____
<b>5</b> Other payments	_____	_____	_____
<b>6</b> Total payments subject to withholding.	_____	_____	_____
Add column (a), line 1 through line 5	_____	_____	_____
<b>Nonresident withholding threshold amount:</b>	\$1,500.00		
<b>Backup withholding threshold amount:</b>	\$0.00		

### Certification of Nonresident Payee

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined the information on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare under penalties of perjury that if the facts upon which this form are based change, I will promptly notify the withholding agent.

**Sign Here**

Print or type payee's name	Telephone
Payee's signature <b>X</b>	Date
Print or type representative's name and title	Telephone
Authorized representative's signature <b>X</b>	Date