

Nonresident Reduced Withholding Request

2025

589

Part I Withholding Agent Information

Business name			<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no. <input type="checkbox"/> CA SOS file no.		
First name	Initial	Last name			
Address (apt./ste., room, PO box, or PMB no.)					Telephone
City (If you have a foreign address, see instructions.)			State	ZIP code	Fax
Venue					

Part II Payee Information

Business name			<input type="checkbox"/> SSN or ITIN <input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no. <input type="checkbox"/> CA SOS file no.		
First name	Initial	Last name			
DBA (see instructions)					
Address (apt./ste., room, PO box, or PMB no.)					Telephone
City (If you have a foreign address, see instructions.)			State	ZIP code	Fax

Part III Type of Income Subject to Withholding

Check one type only. ●

A ☐ Payment to Independent Contractor**B** ☐ Trust Distributions**C** ☐ Rents or Royalties**D** ☐ Distributions to Domestic Nonresident Partners/Members/Beneficiaries/
S Corporation Shareholders**E** ☐ Estate Distributions**H** ☐ Allocations to Foreign (non-U.S.)
Nonresident Partners/Members**I** ☐ Other _____● Date(s) of Service _____
mm/dd/yyyy - mm/dd/yyyy**Part IV Withholding Computation**

Expenses	1 Gross California Source Payment. See instructions	1	_____
	2 Advertising	2	_____
	3 Commissions and fees	3	_____
	4 Cost of labor (contract labor, excludes Form W-2 wages).	4	_____
	5 Insurance	5	_____
	6 Legal, professional, and/or management fees.	6	_____
	7 Rent or lease	7	_____
	8 Supplies	8	_____
	9 Travel, meals, and entertainment	9	_____
	Other Expenses (specify). See instructions.		
	10 _____	10	_____
	11 _____	11	_____
	12 Total Amount of Expenses (may not exceed 50% of line 1). See instructions	12	_____
	13 Net California Source Payment. Subtract line 12 from line 1. If zero or less, enter 0.	13	_____
14 Withholding Amount. Multiply the amount on line 13 by 7%. This is the proposed reduced withholding amount. This amount must be verified and approved by the Franchise Tax Board (FTB) prior to the payee receiving payment for services.	14	_____	

**Sign
Here**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. 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 this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than the withholding agent) is based on all information of which preparer has any knowledge.

Print or type payee's name

Payee's signature

Date

Print or type preparer's name

Telephone

**Preparer's
Use Only**

Preparer's signature

Date

PTIN