

2025

Nonresident Withholding Allocation Worksheet

587

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 goods and services in California (see Part IV, Income Allocation)
☐ Provides only goods or materials (no withholding required, skip to Certification of Nonresident Payee) ☐ 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

1 Goods and services:

Goods/materials (no withholding required)

Services (withholding required)

2 Rents or lease payments

3 Royalty payments

4 Prizes and other winnings

5 Other payments

6 Total payments subject to withholding.

Add column (a), line 1 through line 5

Nonresident withholding threshold amount: ... \$1,500.00

Backup withholding threshold amount: ... \$0.00

Certification of Nonresident Payee

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 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.

Print or type payee's name

Telephone

Payee's signature

X

Date

Print or type representative's name and title

Telephone

Authorized representative's signature

X

Date

**Sign
Here**