

# 2025 Nonresident Withholding Waiver Request

# 588

## Part I Withholding Agent Information

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.) Fax

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

## Part II Requester Information

Check one box only.  Withholding Agent  Payee  Authorized Representative for Withholding Agent  Authorized Representative for Payee

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.) Fax

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

## Part III Type of Income Subject to Withholding

Check one type only.

**A**  Payments to Independent Contractors

**B**  Trust Distributions

**C**  Rents or Royalties

**D**  Distributions to Domestic Nonresident Partners/Members/Beneficiaries/S Corporation Shareholders

**E**  Estate Distributions

**I**  Other

### Complete Side 2, Part IV Schedule of Payees, before signing below.

**Sign Here**

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 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 withholding agent) is based on all information of which preparer has any knowledge.

Type or print requester's name and title Telephone

Requester's signature Date

Requester Name:

Requester TIN:

**Part IV Schedule of Payees**

**Do not** use your own version of the Schedule of Payees to report additional payees. We can only accept and process additional payees reported on this form. See instructions.

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First name  Initial  Last name

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

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

Reason for Waiver Request (Check box next to one Reason Code.)  A  B  C  D  E Newly Admitted Date (mm/dd/yyyy) (Must be included when selecting Reason Code "D.")

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

First name  Initial  Last name

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

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

Reason for Waiver Request (Check box next to one Reason Code.)  A  B  C  D  E Newly Admitted Date (mm/dd/yyyy) (Must be included when selecting Reason Code "D.")

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

First name  Initial  Last name

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

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

Reason for Waiver Request (Check box next to one Reason Code.)  A  B  C  D  E Newly Admitted Date (mm/dd/yyyy) (Must be included when selecting Reason Code "D.")

**Waiver Request Reason Codes**

- A** Payee has California state tax returns on file for the two most current taxable years in which the payee has a filing requirement. Payee is considered current on any tax obligations with the Franchise Tax Board (FTB).
- B** Payee is making timely estimated tax payments for the current taxable year. Payee is considered current on any tax obligations with the FTB.
- C** Payee is a corporation that is not qualified to do business and does not have a permanent place of business in California but is filing a tax return based on a combined report with a corporation that does have a permanent place of business in California. Attach a copy of Schedule R-7, Election to File a Unitary Taxpayers' Group Return, from the combined report.
- D** Payee is a newly admitted S corporation shareholder, partner of a partnership, or member of a limited liability company. In the "Newly Admitted Date" box, provide the date this shareholder, partner, or member was admitted. The waiver will expire at the end of the calendar year succeeding the date the payee was newly admitted. Once expired, the payee must have the most current California tax return due on file or estimated tax payments for the current taxable year in order to have a new waiver granted.
- E** Other – Attach a specific reason and include substantiation that would justify a waiver from withholding. If payee is a group return participant, attach a copy of Schedule 1067A, Nonresident Group Return Schedule, from the group return.