

2025 Instructions for Form 592-V

Payment Voucher for Resident or Nonresident Withholding

General Information

Use Form 592-V, Payment Voucher for Resident or Nonresident Withholding, to remit withholding payments reported on Form 592, Resident and Nonresident Withholding Statement, to the Franchise Tax Board (FTB). Use the voucher below to remit payment by check or money order only, whether Form 592 is submitted electronically or by mail. Do not submit Form 592-V if payment was made electronically.

Use Form 592-V to remit backup withholding payments. Backup withholding supersedes all types of withholding. For more information on backup withholding, go to ftb.ca.gov and search for **backup withholding**.

Do not use Form 592-V to remit payments when there is a balance due on Form 592-F, Foreign Partner or Member Annual Withholding Return, or Form 592-PTE, Pass-Through Entity Annual Withholding Return. For more information, get Form 592-F or Form 592-PTE.

When To Pay

Remit withholding payments by the dates shown below:

1st payment April 15, 2025
 2nd payment June 16, 2025
 3rd payment September 15, 2025
 4th payment January 15, 2026

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.

The withholding agent must send Form 592-V with the payment of tax withheld, along with Form 592, to the FTB.

Instructions

The withholding agent completes this form. The withholding agent is the person or entity that has the control, receipt, custody, disposal, or payment of California source income of a person subject to withholding. The withholding agent information on Form 592-V must match the information reported to the FTB on Form 592.

Using black or blue ink, enter the withholding agent's business or individual name, address, taxpayer identification number, the amount of payment, and telephone number in the designated spaces. Print all names and words in CAPITAL LETTERS. To ensure timely and proper application of the payment, verify that all of the information entered is complete.

Check the appropriate box for **Electronic** or **Paper**, depending on how Form 592 is submitted. **Check only one box.**

Enter the total number of payees reported on Form 592.

Type of Income

Check the box(es) that reflect the type of income withheld upon for the period.

___ DETACH HERE ___ IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER ___ DETACH HERE ___

TAXABLE YEAR **2025** CALIFORNIA FORM **592-V**

► **Check the box to indicate how Form 592 was submitted (check only one box):**
 Electronic **Paper** Total number of payees reported _____

Check all types of income that apply: **A** Payments to Independent Contractors
B Trust Distributions **C** Rents or Royalties **E** Estate Distributions
F Elective Withholding **G** Elective Withholding by Indian Tribe **I** Other _____

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.) _____

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

Do not mail a paper copy of the electronically filed Form 592 with the payment voucher. Mailing a paper copy of your electronically filed Form 592 may cause a delay in processing.

Amount of payment _____

Private Mail Box (PMB)

Include the PMB in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Foreign Address

Follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

Where to File

Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the withholding agent's identification number and "2025 Form 592-V" 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.

- If Form 592 is submitted by mail, detach the payment voucher from the bottom of this page and enclose, but **do not** staple, Form 592 and Form 592-V, along with check or money order, and mail to the address below.
- If Form 592 is submitted electronically, detach the payment voucher from the bottom of this page and enclose, but **do not** staple, Form 592-V, along with check or money order, and mail to:

WITHHOLDING SERVICES AND COMPLIANCE MS F182
 FRANCHISE TAX BOARD
 PO BOX 942867
 SACRAMENTO CA 94267-0651

Do not mail paper copies of Form 592 to the FTB if submitted electronically.

The withholding agent retains a copy of this form for a minimum of five years and must provide it to the FTB upon request.

Interest and Penalties

Interest and penalties will be assessed on late payments of withholding, unless failure was due to reasonable cause. Interest is computed from the due date of the withholding to the date paid. For more information, get FTB 1150, Withhold at Source Penalty Information.

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.