

# 2025 Instructions for Form 593-V

## Payment Voucher for Real Estate Withholding



### General Information

Use Form 593-V, Payment Voucher for Real Estate Withholding, to remit real estate withholding payments to the Franchise Tax Board (FTB) whether Form(s) 593, Real Estate Withholding Statement, is submitted electronically or by mail. Use the voucher below to remit payment by check or money order only.

### When to Make Real Estate Withholding Payments

Remit withholding payments within 20 days following the end of the month in which the real estate transaction closed.

### Instructions

The remitter completes this form. The remitter information on Form 593-V must match the information reported to the FTB on Form(s) 593, Part I.

Using black or blue ink, enter the business or individual name (not both), identification number, telephone number, address, and amount of payment of the party responsible for closing the transaction or any other party who receives and disburses payment for the sale of real property.

Enter either a business name or individual name. If the party is an escrow company, title company, exchange company, corporation, partnership, limited liability company, nongrantor trust, or estate, enter the business name and business identification number (FEIN, CA Corp no., CA SOS file no.). If the business name is not applicable, include the individual's or grantor's first name, initial, last name, and identification number (SSN or ITIN). 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.

**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.

Check the appropriate box for **Electronic** or **Paper**, depending on how Form(s) 593 was submitted. **Check only one box.**

Enter the number of Form(s) 593 submitted to the FTB.

### Where to File

Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the remitter's identification number and "2025 Form 593-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(s) 593 is submitted by mail, detach the payment voucher from the bottom of this page and enclose, but **do not** staple, Form(s) 593, Form 593-V, along with the payment, and mail to the address below.
- If Form(s) 593 is submitted electronically, detach the payment voucher from the bottom of this page and enclose, but **do not** staple, Form 593-V along with the payment 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(s) 593 to the FTB if submitted electronically.

The remitter 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](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 – 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.

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

TAXABLE YEAR

CALIFORNIA FORM

## 2025 Payment Voucher for Real Estate Withholding

## 593-V

▶ **Check the box to indicate how Form(s) 593 was submitted (check only one box):**  Electronic  Paper **Number of Form(s) 593 submitted** \_\_\_\_\_  
Complete voucher using Remitter Information from Form(s) 593, Part I.

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(s) 593 with the payment voucher. Mailing a paper copy of your electronically filed Form(s) 593 may cause a delay in processing.

Amount of payment