

# Nonresident Withholding Allocation Worksheet

2025

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

City of Sacramento

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)

- |                                                                                                                                             |                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Performs services totally outside California (no withholding required, skip to Certification of Nonresident Payee) | <input type="checkbox"/> Provides goods and services in California (see Part IV, Income Allocation)       |
| <input type="checkbox"/> Provides only goods or materials (no withholding required, skip to Certification of Nonresident Payee)             | <input type="checkbox"/> Provides services within and outside California (see Part IV, Income Allocation) |
|                                                                                                                                             | <input type="checkbox"/> 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.

**Sign  
Here**

Print or type payee's name	Telephone
Payee's signature <b>X</b>	Date
Print or type representative's name and title	Telephone
Authorized representative's signature <b>X</b>	Date