

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	CALIFORNIA FORM
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► Check the box to indicate how Form 592 was submitted (check only one box):			Check all types of income that apply:		
☐ Electronic ☐ Paper Total number of payees reported _____			☐ A Payments to Independent Contractors		
Business name _____			☐ B Trust Distributions ☐ C Rents or Royalties ☐ E Estate Distributions		
			☐ F Elective Withholding ☐ G Elective Withholding by Indian Tribe ☐ I Other _____		
First name _____			☐ SSN or ITIN ☐ FEIN ☐ CA Corp no. ☐ CA SOS file no.		
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 _____