

**Installment payment worksheet for Revenue & Taxation Code (R&TC) Section 18666
tax for a foreign partner or member**

Complete only if the partnership or limited liability company (LLC) has foreign partners or members.

Caution: Complete column (a) before going to the next column.

	(a) 1st Installment	(b) 2nd Installment	(c) 3rd Installment	(d) 4th Installment
		First 3 months	First 6 months	First 9 months
1 Enter the partnership's or LLC's California source taxable income for each period				
2 Annualization amounts		4	2	1.33333
3 Multiply line 1 by line 2				
		First 3 months	First 5 months	First 8 months
4 Enter the partnership's or LLC's California source taxable income for each period				
5 Annualization amounts		4	2.4	1.5
6 Multiply line 4 by line 5				
7 Annualized California source taxable income. In column (a), enter the amount from line 6, column (a). In columns (b), (c), and (d) enter the smaller of the amounts in each column from line 3 or line 6				
8 Foreign partner's or member's share of line 7 (annualized California source taxable income)				
9 Multiply line 8 by maximum tax rate				
10 Applicable percentage		23.75%	47.5%	71.25%
11 Multiply line 9 by the percentage on line 10				
12 Add the amounts in all preceding columns of line 13 (except column (a)) ...				
13 Installment payments of withholding tax due for foreign partner or member. Subtract line 12 from line 11. If less than zero, enter -0-				