

## Real Estate Withholding Electronic Submission Requirements

**Purpose:** These instructions explain the requirements for providing real estate withholding information to the Franchise Tax Board (FTB) using the Secure Web Internet File Transfer (SWIFT) protocol. Real Estate Escrow Persons (REEP) using SWIFT for submission of real estate withholding should not file paper Forms 593, *Real Estate Withholding Tax Statement*, with FTB. However, the REEP must continue to provide paper Forms 593 to sellers of real estate showing their withholding amounts.

**Due date:** All Forms 593 and payments are due by the 20th day of the calendar month following the month escrow closes. See FTB Pub. 1016, *Real Estate Withholding Guidelines*, for additional information.

**Amended returns:** Amended Forms 593 should not be included in an electronic file submission. See Form 593 instructions for details on how to submit amended forms.

**Acceptable file format:** We accept files in the Comma Delimited (CSV) format. Name the file with the name or business name of the withholding agent (e.g., johnsmithtitleco.csv). Microsoft Excel users: Save completed files in the CSV format.

**Record layout:** The submission must include one file containing the withholding agent and seller information from all the Forms 593 as detailed below.

- The first line of the file contains the field name titles as detailed in the table below.
- The second line contains the information about the withholding agent. Complete the following fields for the withholding agent information on Line 2 of the file based upon the specifications below: ID Number, ID Type, First Name, MI, Last Name, Other Name Line 1, Other Name Line 2, Address Line 1, Address Line 2, City, State, ZIP 5, and ZIP 4.
- The remaining lines of the file, beginning with Line 3, contain the required information for each property seller. This file should have the fields as shown in Table 1 below. Include field or column headings exactly as shown. The field sizes indicate the maximum allowed and should not be padded with spaces. For Comma Delimited (CSV) format, separate fields with a comma. If the file is generated using Excel, the commas will be added automatically once the file is "saved as" CSV. Do not include any additional fields, information, or blank rows.

**Table 1: 593 Seller Information Data Layout (begin on 3rd line of submission file)**

FIELD NAME	FIELD SPECIFICATIONS	DESCRIPTION
Seller Num	5 characters, numeric	Enter the sequential number of the seller beginning with "1." Do not number the withholding agent.
Tax Year	4 characters, numeric	Enter the 4-digit year for which the withholding was done. Only one tax year is allowed in a file. If more than one tax year, create a separate file for each tax year.
ID Number	9 characters, numeric <sup>1</sup>	Enter the Taxpayer Identification Number of the seller. Enter only numbers, no dashes.
ID Type	6 characters, alpha	Enter one of the following exact terms: SSN, CaCorp, FEIN, ITIN, or TPID. <ul style="list-style-type: none"> <li>• ITIN is the Individual Taxpayer Identification Number issued by IRS to individuals. The first digit is always the number 9 and the fourth digit is either 7 or 8.</li> <li>• TPID is the Taxpayer Identification Number issued by FTB.</li> </ul>
First Name	11 characters, alpha	If the seller is an individual, enter the first name. Do not include middle names or titles (e.g., Mr., M.D., etc.).
MI	1 character, alpha	If the seller is an individual, enter the middle initial.
Last Name	17 characters, alpha	If the seller is an individual, enter the last name. Do not include titles (e.g., Mr., M.D., etc.).
Other Name Line 1	35 characters, alphanumeric	Use when the seller is not an individual. Enter the name of the corporation, S corporation, partnership, trust, etc. Do not enter the name of a contact person or a trustee. Do not use for grantor trusts. The grantor's name is entered in the First, MI, and Last Name entry fields.

(1) For Excel, these fields should be formatted as text to avoid truncation of leading zeros.

**Table 1: 593 Seller Information Data Layout (begin on 3rd line of submission file)**

FIELD NAME	FIELD SPECIFICATIONS	DESCRIPTION
Other Name Line 2	35 characters, alphanumeric	Use only when the name of a nonindividual seller does not fit in the "Other Name Line 1" area. Do not enter the name of a contact person in this area. If the seller is a nongrantor trust, the trustee information may be entered here.
Spouse/RDP ID Number	9 characters, numeric <sup>1</sup>	Enter the taxpayer identification number of the seller's spouse or Registered Domestic Partner (RDP). Enter only numbers, no dashes.
Spouse/RDP ID Type	6 characters, alpha	Enter one of the following exact terms: SSN, ITIN, or TPID.
Spouse/RDP First Name	11 characters, alpha	Enter the first name of the seller's spouse or RDP. Do not include middle names or titles (e.g., Mr., M.D., etc.).
Spouse/RDP MI	1 character, alpha	Enter the middle initial of the seller's spouse or RDP.
Spouse/RDP Last Name	17 characters, alpha	Enter the last name of the seller's spouse or RDP. Do not include titles (e.g., Mr., M.D., etc.).
Address Line 1	30 characters, alphanumeric <sup>2</sup>	Enter the seller's mailing address (or post office box).
Address Line 2	30 characters, alphanumeric <sup>2</sup>	Use only when the mailing address does not fit into the "Address - Line 1" area.
City	17 characters, alphanumeric	Enter the seller's city.
State	2 characters, alpha	Enter the seller's state 2-letter abbreviation.
ZIP 5	5 characters, numeric <sup>1</sup>	Enter only the seller's first 5 digits of the U.S. ZIP code. Do not use this field for foreign addresses.
ZIP 4	4 characters, numeric <sup>1</sup>	Enter only the seller's last 4 digits of the 9 digit postal code (ZIP + 4). Do not use this field for foreign addresses.
Country	22 characters, alphanumeric	Enter the country of the seller (Default = USA). Spell out the names of foreign countries unless it will not fit. Foreign postal codes may be entered in City or Country fields.
Parcel Number	12 characters, alphanumeric <sup>1</sup>	Enter the parcel number of the property being transferred.
County	15 characters, alpha	Enter the county of the property being transferred.
Property Address	30 characters, alphanumeric <sup>2</sup>	Enter the address of the property being transferred.
Property City	17 characters, alphanumeric	Enter the city of the property being transferred.
Escrow/Exchange Number	17 characters, alphanumeric <sup>1</sup>	Enter the escrow or exchange number of the property being transferred. Do not enter dashes.
Closing Date	10 characters, numeric <sup>1</sup>	Enter the date of transfer, exchange completion, exchange failure, or installment payment in the following format: mm/dd/yyyy. The closing date year must be the same as in the Tax Year field.
Transaction Type	11 characters, alpha	Enter one of the following exact terms: Sale (for conventional sale or transfer), Installment (for installment sale payment), Boot, or Exchange (for failed exchange).
Withholding Calculation	5 characters, numeric <sup>1</sup>	Enter one of the following exact withholding decimal amounts that represent how the withholding amount is calculated: .0333 (for 3.33% of total sales price), .0955 (for 9.55% of gain on sale), .0884 (for 8.84% of gain on sale), .1084 (for 10.84% of gain on sale), .1105 (for 11.05% of gain on sale), .1305 (for 13.05% of gain on sale), .093 (for 9.3% of gain on sale), .015 (for 1.5% of gain on sale), or .035 (for 3.5% of gain on sale).
Amount Withheld	13 digits (10 digits to the left of decimal, 1 digit decimal, 2 digits to the right of decimal), numeric	Enter the amount of California tax withheld.

(1) For Excel, these fields should be formatted as text to avoid truncation of leading zeros.

(2) Special characters of "/", "-", and "#" are the only acceptable characters for these fields.

**For more information:** Call Withholding Services and Compliance at **888.792.4900**.