



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 Form 593 to sellers of real estate showing their withholding amounts.

Due date: All Forms 593 and payment are due by the 20th day of the calendar month following the month escrow closes. See *Real Estate Withholding Guidelines* (FTB Pub. 1016) for additional information. Note: 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: when the file is complete, save it 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 must contain the field name titles as detailed in the table below.
- The second line must contain 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.
- Beginning with line 3 of the file, the remaining lines of the file contain the required information for each seller of property. This file should have the fields as shown in Table 1, below. Include field or column headings exactly as shown. The field sizes shown are 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 ¹ | 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"> • ITIN is the Individual Taxpayer Identification Number issued by the IRS to individuals. The first digit is always the number 9 and the fourth digit is either 7 or 8. • TPID is the Taxpayer Identification Number issued by FTB. |
| 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., MD, 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., MD, 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. |

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| FIELD NAME | FIELD SPECIFICATIONS | DESCRIPTION |
|-------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Other Name Line 2 | 35 characters, alphanumeric | Use only when the name of a non-individual 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 non-grantor trust, the trustee information may be entered here. |
| Spouse/RDP ID Number | 9 characters, numeric ¹ | 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., MD, 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., MD, etc.) |
| Address Line 1 | 30 characters, alphanumeric ² | Enter the mailing address (or post office box) of the seller. |
| Address Line 2 | 30 characters, alphanumeric ² | Use only when the mailing address does not fit into the "Address - Line 1" area. |
| City | 17 characters, alphanumeric | Enter the city of the seller. |
| State | 2 characters, alpha | Enter the 2-letter abbreviation for the state of the seller. |
| Zip 5 | 5 characters, numeric ¹ | Enter only the first 5 digits of the U.S. zip code of the seller. Do not use for foreign addresses. |
| Zip 4 | 4 characters, numeric ¹ | Enter only the last 4 digits of the nine digit postal code (Zip + 4) of the seller. Do not use 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. |
| Parcel Number | 12 characters, alphanumeric ¹ | 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 ² | 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 ¹ | Enter the escrow or exchange number of the property being transferred. Do not enter dashes. |
| Closing Date | 10 characters, numeric ¹ | Enter the date of transfer, exchange completion, exchange failure, or installment payment in the following format: mm/dd/yyyy. The year of the closing date 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 ¹ | Enter one of the following exact withholding decimal amounts that represent how the withholding amount is calculated: .0333 (for 3 1/3% of total sales price), .093 (for 9.3% of gain on sale), .0884 (for 8.84% of gain on sale), .1084 (for 10.84% 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.