

**NOTIFICATION OF WITHHOLDING ON PAYMENTS
TO CALIFORNIA NONRESIDENTS**

**PLEASE READ ALL FORMS BEFORE COMPLETING – YOU MAY ONLY
NEED TO COMPLETE FORM 587**

In this packet you will find:

- 1. Description of the required withholding for nonresidents of California (below)**
- 2. Form 587-Nonresident Withholding Allocation Worksheet. Must be completed and returned to Azusa Pacific University Accounts Payable Office before payment can be issued.**
- 3. Form 590-If you are exempt as explained, please complete this form and return to Azusa Pacific University Accounts Payable Office.**

Payments made to California nonresidents, including corporations, limited liability companies, and partnerships that do not have a permanent place of business in this state **are subject to seven percent state income tax withholding** (California Revenue and Taxation Code Section 18662). **(When payments exceed \$1,500 in a calendar year.)**

Types of income subject to withholding include, but are not limited to, payments for services performed in California and payments of leases, rents and royalties for property (real or personal) located in California. No withholding is required on payments for goods.

The Franchise Tax Board may reduce the withholding if the seven percent will result in substantial over-withholding or waive the withholding if the payee has a current history of filing California returns and/or making estimated payments when due. For more information, or to request a waiver or reduced withholding rate, contact:

Nonresident withholding waiver requests	www.ftb.ca.gov/forms/
Nonresident withholding section MS F-265	Publication 1023
Franchise Tax Board	
P.O. Box 651	
Sacramento, CA 95812-0651	
Telephone: (916) 845-4900	
Fax: (916) 845-4831	

Or

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