
FTB Announces Withholding Voluntary Compliance Program for Withholding Agents

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Beginning July 1, 2013, the Franchise Tax Board (FTB) will permit individuals and businesses with California income tax withholding requirements who have not been compliant for the last two years the opportunity to apply for an amnesty program. The Withholding Voluntary Compliance Program (WVCP) allows withholding agents to pay past due, non-wage personal income tax and real estate withholding for the previous two calendar years with interest while avoiding failure to file and failure to pay penalties.

You are eligible to participate in this program if you:

- Did not participate in the 2008 Nonresident Withholding Incentive Program.
- Have not been previously audited by the FTB for non-wage withholding.
- Have never been assessed a withholding liability or information return penalty for non-wage withholding.

Non-wage personal income tax and real estate fees include real estate transactions, interest and dividends, rents and royalties, and compensation for personal services.

To apply, submit the WVCP application form FTB 3827 to the FTB at any time.