

**Resident and Nonresident Withholding
Tax Statement**

2022

592-B

Amended

Part I Withholding Agent Information

Name of withholding agent (from Form 592, 592-PTE, or 592-F) JOHN & YURIE YAMAYOSHI FAM TR - A DTD 6-28-07			SSN or ITIN	
Address (apt./sta., room, PO box, or PMB no.) 8145 SIERRA BONITA AVE			<input checked="" type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no. <input type="checkbox"/> CA SOS file no. 88-6521544	
City (If you have a foreign address, see instructions.) SOUTH SAN GABRIEL	State CA	ZIP code 91770	Daytime telephone number (626) 437-5553	

Part II Payee Information

Name of payee KEIKO KUBO			SSN or ITIN 549-58-8598	
Address (apt./sta., room, PO box, or PMB no.) 1105 LAWRENCE AVE			<input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no. <input type="checkbox"/> CA SOS file no.	
City (If you have a foreign address, see instructions.) ROSEMEAD	State CA	ZIP code 91770		

Part III Type of Income Subject to Withholding. Check the applicable box(es)

<input type="checkbox"/> A Payments to Independent Contractors	<input type="checkbox"/> E Estate Distributions	<input type="checkbox"/> H Allocations to Foreign (non-U.S.) Nonresident Partners/Members
<input checked="" type="checkbox"/> B Trust Distributions	<input type="checkbox"/> F Elective Withholding	<input type="checkbox"/> I Other _____
<input type="checkbox"/> C Rents or Royalties	<input type="checkbox"/> G Elective Withholding/Indian Tribe	
<input type="checkbox"/> D Distributions to Domestic (U.S.) Nonresident Partners/Members/Beneficiaries/S Corporation Shareholders		

Part IV Tax Withheld

1 Total income subject to withholding	1	44,200
2 Total resident and/or nonresident tax withheld (excluding backup withholding)	2	12,488
3 Total backup withholding	3	0

2022 Instructions for Form 592-B

Resident and Nonresident Withholding Tax Statement

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and to the California Revenue and Taxation Code (R&TC).

General Information

California Revenue and Taxation Code (R&TC). Sections 18662 and 18664 require the withholding agent to provide a completed Form 592-B, Resident and Nonresident Withholding Tax Statement, to the payee to report the amount of payment or distribution subject to withholding and tax. The payee must file Form 592-B with their California tax return to claim the credit for the withheld amount. See General Information A Purpose, for more information.

Pass-Through Entity Annual Withholding Return - For taxable years beginning on or after January 1, 2020, a pass-through entity that has paid withholding on behalf of a nonresident owner or has been withheld upon must use Form 592-PTE, Pass-Through Entity Annual Withholding Return, to report the total withholding. For more information, get Form 592-PTE.

Backup Withholding - With certain limited exceptions, payers that are required to withhold and remit backup withholding to the Internal Revenue Service (IRS) are also required to withhold and remit to the Franchise Tax Board (FTB) on income sourced to California. The California backup withholding rate is 7% of the payment. For California purposes, dividends, interests, and any financial institutions release of loan funds made in the normal course of business are exempt from backup withholding. For additional information on California backup withholding, go to ftb.ca.gov and search for backup withholding.

If a payee has backup withholding, the payee must contact the FTB to provide a valid Taxpayer Identification Number (TIN) before filing a tax return. The following are acceptable TINs: social security number (SSN); individual taxpayer identification number (ITIN); federal employer identification number (FEIN); California corporation number (CA Corp no.); or California Secretary of State (CA SOS) file number. Failure to provide a valid TIN will result in the denial of the backup withholding credit.

Registered Domestic Partners (RDPs) - For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

A Purpose

Use Form 592-B to report to the payee the amount of payment or distribution subject to withholding and tax withheld as reported on Form 592, Resident and Nonresident Withholding Statement, Form 592-PTE, or Form 592-F, Foreign Partner or Member Annual Withholding Return. Complete a separate Form 592-B for each payee.

Form 592-B is provided to the payee to file with their state tax return. This form can be provided to the payee electronically.