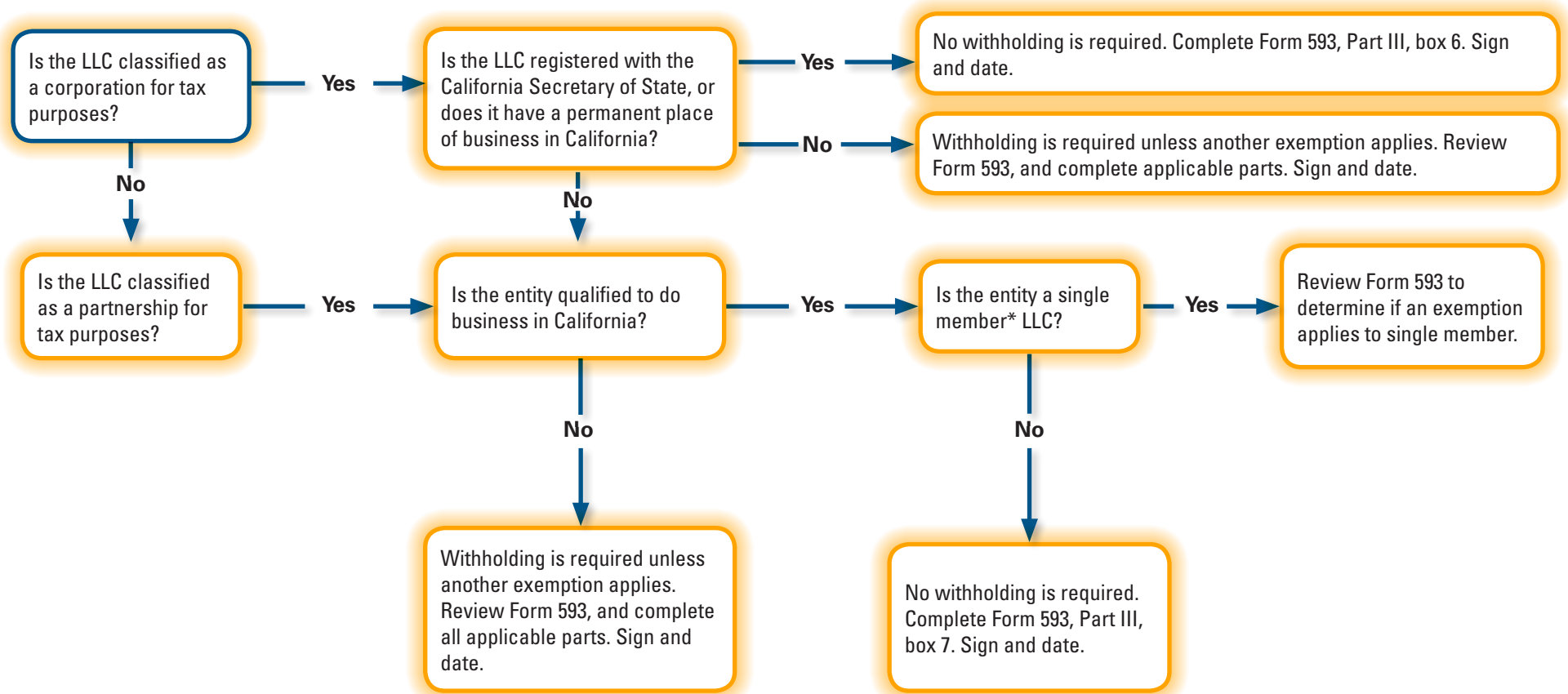


Real Estate Withholding for Sales by Limited Liability Companies

Use this flow chart to determine if California real estate withholding is required when a limited liability company (LLC) is on title. For more detailed information, refer to Form 593, *Real Estate Withholding Statement*, and FTB Pub. 1016, *Real Estate Withholding Guidelines*.



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*A single member LLC that is not classified as a corporation for tax purposes is disregarded. Since the LLC is disregarded, withholding depends on the entity type of the single member, such as individual, corporation, or LLC. For full or partial withholding exemptions, refer to **Form 593, Part III or IV**.

