TAXABLE YEAR

2026 **Real Estate Withholding Tax Statement**

CALIFORNIA FORM

593

AMENDED: • [ ]

Escrow or Exchange No. 000066RF

Part I Remitter Information • [X] REEP [ ] QUALIFIED INTERMEDIARY [ ] BUYER/TRANSFEREE [ ] OTHER

Business name CIMARRON ESCROW INC.				[ ]FEIN [ ] CA Corp no. [ ] CA SOS file no. 33-0221194
First name	Initial	Last name		SSN or ITIN
Address (apt./ste. room, PO box, or PMB no.) 17290 JASMINE STREET, SUITE 104				
City (if you have a foreign address, see instructions.) VICTORVILLE, CA 92395		State	Zip code	Telephone number (760) 241-7204

Part II Seller/Transferor Information If a grantor or nongrantor trust, check the box that applies: • [ ] Grantor [ ] Nongrantor Trust

First name (Grantor) Seller **SAMPLE**	Initial	Last name (Grantor)		SSN or ITIN
Spouse's/RDP's first name (if jointly owned)	Initial	Last name		Spouse's/RDP's SSN or ITIN (if jointly owned)
Business/Nongrantor Trust name (if applicable)				[ ]FEIN [ ] CA Corp no. [ ] CA SOS file no.
Address (apt./ste. room, PO box, or PMB no.)				
City (if you have a foreign address, see instructions.)		State	Zip code	Telephone number
Property address (provide street address, parcel number, and county) **SAMPLE**				Ownership percentage

Part III Certifications which fully exempt the sale from withholding (See instructions)

Determine whether you qualify for a full withholding exemption. Check all boxes that apply to the property being sold or transferred.

- **1. [ ]** The property qualifies as the seller's (or decedent's, if sold by the decedent's estate or trust) principal residence under Internal Revenue Code (IRS) Section 121.
- **2. [ ]** The seller (or decedent, if sold by the decedent's estate or trust) last used the property as the seller's (decedent's) principal residence under IRC 121 without regard to the two-year time period.
- **3. [ ]** The seller has a loss or zero gain for California income tax purposes on this sale. Complete Part VI, Computation on Side 2.
- 4. **[ ]** The property is compulsorily or involuntarily converted, and the seller intends to acquire property that will qualify for nonrecognition of gain under IRC Section 1033.
- **5. [ ]** The transfer qualifies for nonrecognition treatment under IRC Section 351 (property transferred to a corporation controlled by the transferor) or IRC Section 721 (property contributed to a partnership in exchange for a partnership interest).
- **6. [ ]** The seller is a corporation (or a limited liability company (LLC) classified as a corporation for federal and California income tax purposes) that is either qualified through the California Secretary of State or has a permanent place of business in California.
- **7. [ ]** The seller is a California partnership or qualified to do business in California (or an LLC that is classified as a partnership for federal and California income tax purposes that is not a single member LLC that is disregarded for federal and California income tax purposes).
- **8. [ ]** The seller is a tax-exempt entity under California or federal law.
- **9. [ ]** The seller is an insurance company, individual retirement account, qualified pension/profit sharing plan, or charitable remainder trust.

If you checked one or more boxes in line 1 through line 9, withholding is not required. Do not complete Part IV. Go to Side 3, complete the perjury statement and sign. Provide Sides 1-3 to the remitter before the close of escrow or exchange transaction to submit to the Franchise Tax Board.

Part IV Certifications that may partially or fully exempt the sale from withholding or if no exemptions apply (See instructions)

Determine whether you qualify for a full, partial, or no withholding exemption. Check all boxes that apply to the property being sold or transferred.

- **10. [ ]** The transfer qualifies as either a simultaneous or deferred like-kind exchange under IRC Section 1031. See instructions for Form 593, Part IV.
- **11. [ ]** The transfer of this property is an installment sale where the buyer must withhold on the principal portion of each installment payment. Copy of the promissory note is attached at the close of escrow. Complete Part V, Buyer/Transferee Information on Side 2. Withholding may be required.
- **12. [ ] No exemptions apply.** Check this box if the exemptions in Part III or Part IV, line 10 and line 11, do not apply. Remitter must complete Part VII, Escrow or Exchange Information, on Side 3 for amounts to withhold. Withholding is required.

SAMPLE

Remitter Name		SSN, ITIN, FEIN, CA corp no., or CA SOS file no.
CIMARRON ESCROW INC.	Escrow or Exchange No. 000066RF	33-0221194

Part V Buyer/Transferee Information

Complete this part if you checked box 11 in Part IV for an installment agreement.

First name (Grantor)	Initial	Last name (Grantor)	SSN or ITIN
Spouse's/RDP's first name (if jointly purchased)	Initial	Last name	Spouse's/RDP's SSN or ITIN
Business/Nongrantor Trust name (if applicable)			[ ]FEIN [ ] CA Corp no. [ ] CA SOS file no.
Address (apt./ste. room, PO box, or PMB no.)			
City (if you have a foreign address, see instructions.)	State	Zip code	Telephone number

Principal Amount of Promissory Note	Installment Amount	Interest Rate %	Repayment Period Number of months

Buyer's/Transferee's Acknowledgment to Withhold
Read the "Buyer/Transferee" information below.

I acknowledge that I am required to withhold on the principal portion of each installment payment to the seller/transferor for the above shown California real property either at the rate of 3 1/3% (.0333) or the Alternative Withholding Calculation, as specified by the seller/transferor on Form 593, Real Estate Withholding Statement, of the principal portion of each installment payment. I will complete Form 593 for the principal portion of each installment payment and send one copy of each to the Franchise Tax Board (FTB) along with Form 593-V, Payment Voucher for Real Estate Withholding, the withholding payment, and give one copy of Form 593 to the seller/transferor. I will send each withholding payment to the FTB by the 20th day of the month following the month of the installment payment. If the terms of the installment sale, promissory note, or payment schedule change, I will promptly inform the FTB. I understand that the FTB may review relevant escrow documents to ensure withholding compliance. I also understand that I am subject to withholding penalties if I do not withhold on the principal portion of each installment payment and do not send the withholding along with Form 593 to the FTB by the due date, or if I do not send one copy of Form 593 to the seller/transferor by the due date. **Go to Side 3, complete the perjury statement and sign.**

SAMPLE

Part VI Computation

Complete this part if you checked and certified box 3 in Part III, or to calculate an alternative withholding calculation amount.

13.	Selling price			⊙ 13	$60,000.00
14.	Selling expenses			14	
15.	Amount Realized. Subtract line 14 from line 13			15	
16.	Enter the price you paid to purchase the property (see instructions, How to Figure Your Basis.)		16		
17.	Seller/Transferor-paid points	17			
18.	Depreciation	18			
19.	Other decreases to basis	19			
20.	Total decreases to basis. Add line 17 through line 19		20		
21.	Subtract line 20 from line 16		21		
22.	Cost of additions and improvements	⊙ 22			
23.	Other increases to basis	⊙ 23			
24.	Total increases to basis. Add line 22 and line 23		24		
25.	Adjusted basis. Add line 21 and line 24			⊙ 25	
26.	Enter any suspended passive activity losses from this property		26		
27.	Add line 25 and line 26			27	
28.	Estimated gain or loss on sale Subtract line 27 from line 15 and enter the amount here. If you have a loss or zero gain, skip lines 29 and 30. Certify on Side 3. Withholding is not required. If you have a gain, go to line 29 to calculate your withholding			28	

SAMPLE

Remitter Name	Escrow or Exchange No.	SSN, ITIN, FEIN, CA corp no., or CA SOS file no.
CIMARRON ESCROW INC.		33-0221194

29. Alternative withholding calculation amount. Check the applicable box for the filing type:
[ ] Individual 12.3% [ ] Corporation 8.84% [ ] Bank and Financial Corporation 10.84% [ ] Trust 12.3%
[ ] Non-California Partnership 12.3% [ ] S Corporation 13.8% [ ] Financial S Corporation 15.8%
Multiply the amount on line 28 by the tax rate for the filing type selected above and enter the amount here. This is the alternative withholding calculation amount. If you elect the alternative withholding calculation amount, then check the appropriate box on line 36, Boxes B-H, and enter the amount of line 37 29

30. Sales price withholding amount. Multiply the selling price on line 13 by 3 1/3% (.0333). This is the sales price withholding amount. If you select the sales price withholding amount, check box A on line 36 below and enter the amount on line 37 30

SAMPLE

Part VII Escrow or Exchange Information

31. Escrow or Exchange number ..... • 31

32. Date of Transfer, Exchange Completion, Failed Exchange, or Installment Payment (mm/dd/yyyy) • 32

33. Sales Price, Failed Exchange, or Boot Amount $ _____ x Ownership Percentage _____ % • 33

34. Amount that should have been withheld in a cash poor transaction ..... ■ 34

35. Type of Transaction (Check One Only): •
A [ ] Conventional Sale/Transfer C [ ] Boot E [ ] Cash Poor
B [ ] Installment Sale Payment D [ ] Failed Exchange

36. Withholding Calculation (Check One Only): •
Sales Price Method
A [ ] 3 1/3% (.0333) x Sales Price, Boot, or Installment Sale Payment
Alternative Withholding Calculation Election
B [ ] Individual 12.3% x Gain on Sale F [ ] S Corporation 13.8% x Gain on Sale
C [ ] Non-California Partnership 12.3% x Gain on Sale G [ ] Financial S Corporation 15.8% x Gain on Sale
D [ ] Corporation 8.84% x Gain on Sale H [ ] Trust 12.3% x Gain on Sale
E [ ] Bank and Financial Corp. 10.84% x Gain on Sale

37. Amount Withheld from this Seller/Transferor ..... ■ 37 $

Title and escrow persons, and exchange accommodators are not authorized to provide legal or accounting advice for purposes of determining withholding amounts. Transferors are strongly encouraged to consult with a competent tax professional for this purpose.

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Perjury Statement

Under penalties of perjury, I hereby certify that the information provided above is, to the best of my knowledge, true and correct. I further certify that:
Check the applicable box(s):
[ ] The sale is fully exempt from withholding as indicated by a check mark(s) in Part III.
[ ] The sale is fully or partially exempt from withholding as indicated by a check mark(s) in Part IV. Box 10 or 11.
[ ] The seller has elected the Alternative Withholding Calculation as indicated by a check mark in Part VII, line 36 (B-H).
[ ] The buyer/transferee understands and accepts the withholding requirements as stated on the Buyer's/Transferee's Acknowledgment to Withhold in Part V. The buyer/transferee should only check this box when involved in an installment sale.
[ ] The Remitter (Qualified Intermediary) acknowledges this is a cash poor transaction as indicated by a check mark in Part VII, line 35, box E.

Sign Here
It is unlawful to forge a spouse's/RDP's signature.

Seller's/Transferor's signature X**SAMPLE**	Date
Seller's/Transferor's spouse's/RDP's signature X**SAMPLE**	Date
Buyer's/Transferee's signature X	Date
Buyer's/Transferee's spouse's/RDP's signature X	Date
Remitter's name	Telephone Number **(760) 241-7204**

SAMPLE