

CA Resident Packet

STATE OF CALIFORNIA

VENDOR DATA RECORD STD 204 (Rev 4-09)

(Required in lieu of IRS W-9 when doing business with the State of California)

Vendor Number:

NOTE: Governmental entities. Federal, state, and local (including school districts) are not required to submit this form.

1	DEPARTMENT/OFFICE CSU – OFFICE OF THE CHANCELLOR CONTRACT SERVICES AND PROCUREMENT	PURPOSE: Information contained in this form will be used by state agencies to prepare Information Returns (Form 1099) and for withholding on payments to nonresident vendors. Prompt return of this fully completed form will prevent delays when processing payments. <i>(See Privacy Statement on reverse.)</i>																
PLEASE RETURN TO:	STREET ADDRESS 401 GOLDEN SHORE 5TH FLOOR																	
	CITY, STATE, ZIP CODE LONG BEACH, CA 90802																	
	TELEPHONE NUMBER (562) 951-4590 FAX (562) 951-4969																	
2	VENDOR'S BUSINESS NAME	<p style="text-align: center;">PLEASE CHECK ONE</p> <input type="checkbox"/> Equipment/Supplies <input type="checkbox"/> Non-Med Services <input type="checkbox"/> Medical Services <input type="checkbox"/> Interest <input type="checkbox"/> Travel Reimb <input type="checkbox"/> Prizes/Awards <input type="checkbox"/> Rent <input type="checkbox"/> Royalties <input type="checkbox"/> Attorney Fees <input type="checkbox"/> Legal Settlement																
	SOLE PROPRIETOR-ENTER OWNER'S FULL NAME HERE <i>(Last, First, M.I.)</i>																	
	MAILING ADDRESS <i>(Number and Street or P.O. Box Number)</i>																	
	<i>(City, State, and Zip Code)</i>																	
3	CHECK ONE BOX ONLY <input type="checkbox"/> MEDICAL CORPORATION <i>(Including dentistry, podiatry, psychotherapy, optometry, chiropractic, etc.)</i> <input type="checkbox"/> EXEMPT ORGANIZATION (Non-profit) Copy of 501C may be required <input type="checkbox"/> ALL OTHER CORPORATIONS	<input type="checkbox"/> GOVERNMENT <input type="checkbox"/> PARTNERSHIP/ LIMITED LIABILITY COMPANY <input type="checkbox"/> ESTATE OR TRUST <input type="checkbox"/> INDIVIDUAL/SOLE PROPRIETOR	<p style="text-align: center;">CHECK IF APPLICABLE</p> <input type="checkbox"/> Certified DVBE <input type="checkbox"/> Certified Small Business / Micro Business OSDS Certification No. _____															
4	SOCIAL SECURITY NUMBER REQUIRED FOR INDIVIDUAL/SOLE PROPRIETOR BY AUTHORITY OF THE REVENUE AND TAXATION CODE SECTION 18646 (See reverse) FEDERAL EMPLOYER'S IDENTIFICATION NUMBER (FEIN) <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> SOCIAL SECURITY NUMBER <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> IF VENDOR ENTITY TYPE IS A CORPORATION, PARTNERSHIP, ESTATE OR TRUST, ENTER FEIN . IF VENDOR ENTITY TYPE IS INDIVIDUAL/ SOLE PROPRIETOR, ENTER SSN .																	<p>NOTE: Payment will not be processed without an accompanying taxpayer I.D. number unless considered a foreign vendor.</p> <input type="checkbox"/> CHECK here if company does not have a location within US borders.
5	CHECK APPROPRIATE BOX(ES) <input type="checkbox"/> California Resident – Qualified to do business in CA or a permanent place of business in CA <input type="checkbox"/> Nonresident <i>(See Reverse)</i> Payments for services by nonresidents may be subject to state withholding <input type="checkbox"/> WAIVER OF CA STATE WITHHOLDING FROM FRANCHISE TAX BOARD ATTACHED <input type="checkbox"/> SERVICES PERFORMED OUTSIDE OF CALIFORNIA <input type="checkbox"/> I am A US Citizen <input type="checkbox"/> I Am A Permanent Resident Alien and I have a Green Card <input type="checkbox"/> I Am NOT a US Citizen and I DO NOT have a Permanent Resident Alien Green Card <input type="checkbox"/> Tax Exempt by Tax Treaty Country of Residency: _____	<p>NOTE:</p> a. An estate is a resident if decedent was a California resident at time of death. b. A trust is a resident if at least one trustee is a California resident. <i>(See reverse.)</i>																
6	<p><i>I hereby certify under penalty of perjury that the information provided on this document is true and correct. If my residency status should change, I will promptly inform you.</i></p>																	
CERTIFYING SIGNATURE	AUTHORIZED VENDOR REPRESENTATIVE'S NAME <i>(Type or Print)</i>	TITLE	TELEPHONE NUMBER															
	SIGNATURE	DATE	EMAIL ADDRESS															

ARE YOU A RESIDENT OR A NONRESIDENT?

Each corporation, individual/sole proprietor, partnerships, estate or trust doing business with the State of California must indicate their residency status along with their vendor identification number.

A **corporation** will be considered a "resident" if it has a permanent place of business in California. The corporation has a permanent place of business in California if it is organized and existing under the laws of this state or, if a foreign corporation has qualified to transact intrastate business. A corporation that has not qualified to transact intrastate business (e.g., a corporation engaged exclusively in interstate commerce) will be considered as having a permanent place of business in this state only if it maintains a permanent office in this state that is permanently staffed by its employees.

For **individuals/sole proprietors**, the term "resident" includes every individual who is in California for other than a temporary or transitory purpose and any individual domiciled in California who is absent for a temporary or transitory purpose. Generally, an individual who comes to California for a purpose which will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident.

For withholding purposes, a **partnership** is considered a resident partnership if it has a permanent place of business in California. An **estate** is considered a California estate if the decedent was a California resident at the time of death and a **trust** is considered a California trust if at least one trustee is a California resident.

More information on residency status can be obtained by calling the Franchise Tax Board at the numbers listed below:

- From within the United States, call1-800-852-5711
- From outside the United States, call1-916-854-6500
- From hearing impaired with TDD, call 1-800-822-6568

ARE YOU SUBJECT TO NONRESIDENT WITHHOLDING?

Payments made to nonresident vendors, including corporations, individuals, partnerships, estates and trusts, are subject to income tax withholding. Nonresident vendors performing services in California or receiving rent, lease or royalty payments from property (real or personal) located in California or receiving rent, lease or royalty payments from property (real or personal) located in California will have 7% of their total payments withheld for state income taxes. However, no California tax withholding is required if total payments to the vendor are \$1500 or less for the calendar year.

A nonresident vendor may request that income taxes be withheld at a lower rate or waived by sending a completed form FTB 588 to the address listed below. A waiver will generally be granted when a vendor has a history of filling California returns and making timely estimated payments. If the vendor activity is carried on outside of California or partially outside of California, a waiver or reduced withholding rate may be granted. For more information, contact:

Franchise Tax Board
Withhold at Source Unit
Attention: State Agency Withholding Coordinator
P.O. Box 651
Sacramento, CA 95812-0651
Telephone: (916) 845-4900
FAX: (916) 845-4831

If a reduced rate of withholding or waiver has been authorized by the Franchise Tax Board, attach a copy to this form.

FOREIGN CITIZENS and FOREIGN BUSINESS

Federal tax withholding regulations differ significantly from California tax withholding requirements. A tax analysis consultation and additional forms may be required before a payment can be released.

PRIVACY STATEMENT

Section 7(b) of the Privacy Act of 1974 (Public Law 93-5791) requires that any federal, state, or local governmental agency which requests an individual to disclose his social security account number shall inform that individual whether that disclosure is mandatory or voluntary, by which statutory or other authority such number is solicited, and what uses will be made of it.

The State of California requires that all parties entering into business transactions that may lead to payment(s) from the State must provide their Taxpayer Identification Number (TIN) as required by the State Revenue and Taxation Code, Section 18646 to facilitate tax compliance enforcement activities and to facilitate the preparation of Form 1099 and other information returns as required by the Internal Revenue Code, Section 6109. The TIN for individual and sole proprietorships is the Social Security Number (SSN).

It is mandatory to furnish the information requested. Federal law requires that payments for which the requested information is not provided be subject to a 31 % withholding and state law imposes noncompliance penalties of up to \$20,000.

You have the right to access records containing your personal information, such as your SSN. To exercise that right, please contact the business services unit or the accounts payable unit of the state agency(ies) with which you transact business.

Please call the Department of Finance, Fiscal Systems and Consulting Unit at (916) 324-0385 if you have any questions regarding this Privacy Statement. Questions related to residency or withholding should be referred to the telephone numbers listed above. All other questions should be referred to the requesting agency listed in Section 1.

YEAR

Withholding Exemption Certificate

CALIFORNIA FORM

2008

(This form can only be used to certify exemption from nonresident withholding under California R&TC Section 18662. This form cannot be used for exemption from wage withholding.)

590

File this form with your withholding agent. (Please type or print)

Withholding agent's name

Vendor/Payee's name

Vendor/Payee's
SOS file no.
SSN or ITIN
CA corp. no.
FEIN

Address (including number and street, PO Box, or PMB no.)

Apt. no./ Ste. no.

City

State

ZIP Code

I certify that for the reasons checked below, the entity or individual named on this form is exempt from the California income tax withholding requirement on payment(s) made to the entity or individual. Read the following carefully and check the box that applies to the vendor/payee:

Individuals - Certification of Residency:

I am a resident of California and I reside at the address shown above. If I become a nonresident at any time, I will promptly notify the withholding agent. See instructions for General Information D, Who is a Resident, for the definition of a resident.

Corporations:

The above-named corporation has a permanent place of business in California at the address shown above or is qualified through the California Secretary of State to do business in California. The corporation will file a California tax return and withhold on payments of California source income to nonresidents when required. If this corporation ceases to have a permanent place of business in California or ceases to do any of the above, I will promptly notify the withholding agent. See instructions for General Information E, What is a Permanent Place of Business, for the definition of permanent place of business.

Partnerships:

The above-named partnership has a permanent place of business in California at the address shown above or is registered with the California Secretary of State (SOS), and is subject to the laws of California. The partnership will file a California tax return and will withhold on foreign and domestic nonresident partners when required. If the partnership ceases to do any of the above, I will promptly inform the withholding agent. For withholding purposes, a Limited Liability Partnership (LLP) is treated like any other partnership.

Limited Liability Companies (LLC):

The above-named LLC has a permanent place of business in California at the address shown above or is registered with the California Secretary of State, and is subject to the laws of California. The LLC will file a California tax return and will withhold on foreign and domestic nonresident members when required. If the LLC ceases to do any of the above, I will promptly notify the withholding agent.

Tax-Exempt Entities:

The above-named entity is exempt from tax under California R&TC Section 23701 (insert letter) or Internal Revenue Code Section 501(c) (insert number). The tax-exempt entity will withhold on payments of California source income to nonresidents when required. If this entity ceases to be exempt from tax, I will promptly notify the withholding agent. Individuals cannot be tax-exempt entities.

Insurance Companies, IRAs, or Qualified Pension/Profit Sharing Plans:

The above-named entity is an insurance company, IRA, or a federally qualified pension or profit-sharing plan.

California Trusts:

At least one trustee of the above-named trust is a California resident. The trust will file a California fiduciary tax return and will withhold on foreign and domestic nonresident beneficiaries when required. If the trustee becomes a nonresident at any time, I will promptly notify the withholding agent.

Estates - Certification of Residency of Deceased Person:

I am the executor of the above-named person's estate. The decedent was a California resident at the time of death. The estate will file a California fiduciary tax return and will withhold on foreign and domestic nonresident beneficiaries when required.

CERTIFICATE: Please complete and sign below.

Under penalties of perjury, I hereby certify that the information provided in this document is, to the best of my knowledge, true and correct. If conditions change, I will promptly notify the withholding agent.

Vendor/Payee's name and title (type or print) Daytime telephone no.

Vendor/Payee's signature Date

Instructions for Form 590

Withholding Exemption Certificate

References in these instructions are to the California Revenue and Taxation Code (R&TC).

What's New

For purposes of California income tax, references to a spouse, a husband, or wife also refer to a Registered Domestic Partner (RDP) unless otherwise specified. For more information on RDP's, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

General Information

A Purpose

Use Form 590, Withholding Exemption Certificate, to certify an exemption from nonresident withholding. Complete and present Form 590 to the withholding agent. The withholding agent is then relieved of the withholding requirements if the agent relies in good faith on a completed and signed Form 590 unless told by the Franchise Tax Board (FTB) that the form should not be relied upon.

Important – This form cannot be used for exemption from wage withholding. If you are an employee, any wage withholding questions should be directed to the FTB General Information number, (800) 852-5711. Employers should direct their calls to the California Employment Development Department (EDD) at (888) 745-3886 or go to their Website at www.edd.ca.gov.

Sellers of California real estate use Form 593-C, Real Estate Withholding Certificate, not Form 590.

B Requirement

R&TC Section 18662 requires withholding of income or franchise tax on payments of California source income made to nonresidents of California.

Withholding is required on the following, but is not limited to:

- Payments to nonresidents for services rendered in California.
- Distributions of California source income made to domestic nonresident S corporation shareholders, partners and members and allocations of California source income made to foreign partners and members.
- Payments to nonresidents for rents if the payments are made in the course of the withholding agent's business.
- Payments to nonresidents for royalties for the right to use natural resources located in California.
- Distributions of California source income to nonresident beneficiaries from an estate or trust.
- Prizes and winnings received by nonresidents for contests in California.

For more information on withholding and waiver requests, get FTB Pub. 1017, Nonresident Withholding Guidelines. To get a withholding publication see General Information G, Where to get Publications, Forms, and Additional Information.

C Who can Execute this Form

Form 590 can be executed by the entities listed on this form.

For payments made for services of a performing entity, the performing entity or the performing entity's partnership or corporation completes this form. The performing entity's agent or other third party cannot complete this form.

The grantor of a grantor trust shall be treated as the vendor/payee for withholding purposes. Therefore, if the vendor/payee is a grantor trust and one or more of the grantors is a nonresident, withholding is required. If all of the grantors on the trust are residents, no withholding is required. Resident grantors can check the box on Form 590 labeled "Individuals — Certification of Residency."

D Who is a Resident

A California resident is any individual who is in California for other than a temporary or transitory purpose or any individual domiciled in California who is absent for a temporary or transitory purpose.

An individual domiciled in California who is absent from California for an uninterrupted period of at least 546 consecutive days under an employment-related contract is considered outside California for other than a temporary or transitory purpose.

An individual is still considered outside California for other than a temporary or transitory purpose if return visits to California do not total more than 45 days during any taxable year covered by an employment contract.

This provision does not apply if an individual has income from stocks, bonds, notes, or other intangible personal property in excess of \$200,000 in any taxable year in which the employment-related contract is in effect.

A spouse/RDP absent from California for an uninterrupted period of at least 546 days to accompany a spouse/RDP under an employment-related contract is considered outside of California for other than a temporary or transitory purpose.

Generally, an individual who comes to California for a purpose which will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident. For assistance in determining resident status, get FTB Pub. 1031, Guidelines for Determining Resident Status, call the FTB at (800) 852-5711 or (916) 845-6500 (not toll-free).

E What is a Permanent Place of Business

A corporation has a permanent place of business in California if it is organized and existing under the laws of California or if it is a foreign corporation qualified to transact intrastate business by the California Secretary of State. A corporation that has not qualified to transact intrastate business (e.g., a corporation engaged exclusively in interstate commerce) will be considered as having a permanent place of business in California only if it maintains a permanent office in California that is permanently staffed by its employees.

F Withholding Agent

Keep Form 590 for your records. Do **not** send this form to the FTB unless it has been specifically requested.

For more information, contact the Withholding Services and Compliance, see General Information G. The vendor/payee must notify the withholding agent if any of the following situations occur:

- The individual vendor/payee becomes a nonresident.
- The corporation ceases to have a permanent place of business in California or ceases to be qualified to do business in California.
- The partnership ceases to have a permanent place of business in California.
- The LLC ceases to have a permanent place of business in California.
- The tax-exempt entity loses its tax-exempt status.

The withholding agent must then withhold and remit the withholding using Form 592-A, Foreign Partner or Member Quarterly Withholding Remittance Statement, Form 592, Quarterly Nonresident Withholding Statement, and Form 592-B, Nonresident Withholding Tax Statement.

G Where to get Publications, Forms, and Additional Information

You can download, view, and print FTB Pub. 1017 and nonresident withholding forms, as well as other California tax forms and publications not related to nonresident withholding from our Website at www.ftb.ca.gov.

To have publications or forms mailed to you or to get additional nonresident withholding information, contact the Withholding Services and Compliance.

WITHHOLDING SERVICES AND COMPLIANCE
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

Telephone: (888) 792-4900
(916) 845-4900 (not toll-free)
Fax: (916) 845-9512

Assistance for persons with disabilities:

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments call TTY/TDD (800) 822-6268.

Asistencia bilingüe en español

Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.

Specific Instructions

Private Mail Box. Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number.

Example: 111 Main Street PMB 123.