



Attachment D

Payee Data Record Form

New San Bernardino Courthouse

SUPERIOR COURT OF CALIFORNIA

County of San Bernardino



ADMINISTRATIVE OFFICE
OF THE COURTS

OFFICE OF COURT CONSTRUCTION
AND MANAGEMENT

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

STD. 204 (REV. 2-99)

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

SECTION 1 must be completed by the requesting state agency before forwarding to the payee

| | | |
|--|---|---|
| 1 | DEPARTMENT/OFFICE | 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 payees. Prompt return of this fully completed form will prevent delays when processing payments. (See Privacy Statement on reverse) |
| | STREET ADDRESS | |
| | CITY, STATE, ZIP CODE | |
| | TELEPHONE NUMBER | |
| PLEASE RETURN TO: | | |
| 2 | PAYEE'S BUSINESS NAME | |
| 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 | <p>CHECK ONE BOX ONLY</p> <p><input type="checkbox"/> MEDICAL CORPORATION <i>(Including dentistry, podiatry, psychotherapy, optometry, chiropractic, etc.)</i></p> <p><input type="checkbox"/> EXEMPT CORPORATION (Nonprofit)</p> <p><input type="checkbox"/> ALL OTHER CORPORATIONS</p> <p><input type="checkbox"/> PARTNERSHIP</p> <p><input type="checkbox"/> ESTATE OR TRUST</p> <p><input type="checkbox"/> INDIVIDUAL/SOLE PROPRIETOR</p> | NOTE: State and local governmental entities, including school districts are not required to submit this form. |
| 4 | <p>SOCIAL SECURITY NUMBER REQUIRED FOR INDIVIDUAL/SOLE PROPRIETOR BY AUTHORITY OF THE REVENUE AND TAXATION CODE SECTION 18646 <i>(See reverse)</i></p> <p>FEDERAL EMPLOYERS IDENTIFICATION NUMBER (FEIN) SOCIAL SECURITY NUMBER</p> <p>_____ - _____ - _____</p> <p>IF PAYEE ENTITY TYPE IS A CORPORATION, PARTNERSHIP, ESTATE OR TRUST, ENTER FEIN. IF PAYEE ENTITY TYPE IS INDIVIDUAL/SOLE PROPRIETOR, ENTER SSAN.</p> | NOTE: Payment will not be processed without an accompanying taxpayer I.D. number. |
| 5 | <p>CHECK APPROPRIATE BOX(ES)</p> <p><input type="checkbox"/> California Resident - Qualified to do business in CA or a permanent place of business in CA</p> <p><input type="checkbox"/> Nonresident <i>(See Reverse)</i> Payments to nonresidents for services may be subject to state withholding</p> <p><input type="checkbox"/> WAIVER OF STATE WITHHOLDING FROM FRANCHISE TAX BOARD ATTACHED</p> <p><input type="checkbox"/> SERVICES PERFORMED OUTSIDE OF CALIFORNIA</p> | NOTE: 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 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.</p> | |
| CERTIFYING SIGNATURE | AUTHORIZED PAYEE REPRESENTATIVE'S NAME <i>(Type or Print)</i> | TITLE |
| | SIGNATURE | DATE |

PAYEE DATA RECORD

STD. 204 (REV. 2-99 (REVERSE))

ARE YOU A RESIDENT OR A NONRESIDENT?

Each corporation, individual/sole proprietor, partnership, estate or trust doing business with the State of California must indicate their residency status along with their taxpayer 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, call.....1-800-852-5711

From outside the United States, call.....1-916-845-6500

For hearing impaired with TDD, call....1-800-822-6268

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(a). 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 that 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.

ARE YOU SUBJECT TO NONRESIDENT WITHHOLDING?

Payments made to nonresident payees, including corporations, individuals, partnerships, estates and trusts, are subject to withholding. Nonresident payees performing services 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 withholding is required if total payments to the payee are \$1500 or less for the calendar year.

A nonresident payee may request that income taxes be withheld at a lower rate or waived by sending a completed form FTB 588 to the address below. A waiver will generally be granted when a payee has a history of filing California returns and making timely estimated payments. If the payee 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
Nonresident Withholding Section
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.