

STATE OF CALIFORNIA
PAYEE DATA RECORD

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

CSUSM 204 (Rev. 03-2009)

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



1 PLEASE RETURN TO:	CALIFORNIA STATE UNIVERSITY SAN MARCOS			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. <i>(See Privacy Statement on reverse)</i>	
	ATTN: ACCOUNTS PAYABLE				
	333 S. TWIN OAKS VALLEY ROAD				
	SAN MARCOS, CA 92096-0001				
	(760) 750-4555 or Fax to (760) 750-3286				
2 NAME AND ADDRESS	PAYEE'S BUSINESS NAME				
	SOLE PROPRIETOR – ENTER OWNER'S FULL NAME HERE (Last, First, M.I.)				
	MAILING ADDRESS (Number and Street or P.O. Box Number)				
	(City, State, and Zip Code)		PAYEE URL WEBSITE		
	PAYEE PHONE NUMBER	PAYEE FAX NUMBER	PAYEE EMAIL		
3 VENDOR ENTITY & PAYMENT TYPE	<input type="checkbox"/> INDIVIDUAL/SOLE PROPRIETOR (Must provide Social Security #) See below <input type="checkbox"/> LIMITED LIABILITY COMPANY		<input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> ESTATE OR TRUST	VENDOR TYPE: <input type="checkbox"/> SMALL BUSINESS <input type="checkbox"/> MICRO BUSINESS <input type="checkbox"/> DISABLED VETERAN OWNED OSBCR CERTIFICATE NO:	
	<input type="checkbox"/> MEDICAL CORPORATION (e.g., dentistry, podiatry, chiropractic, optometry, etc.) <input type="checkbox"/> GOODS		<input type="checkbox"/> EXEMPT ORGANIZATION (Nonprofit) <input type="checkbox"/> LEGAL (e.g., attorney services) CORPORATION		<input type="checkbox"/> ALL OTHER CORPORATIONS
	<input type="checkbox"/> RENT		<input type="checkbox"/> GOODS/SERVICES <input type="checkbox"/> SERVICES ONLY		
	<input type="checkbox"/> OTHER				
4 PAYEE'S TAXPAYER I.D. NUMBER	SOCIAL SECURITY NUMBER REQUIRED FOR INDIVIDUAL/SOLE PROPRIETOR BY AUTHORITY OF THE REVENUE AND TAXATION CODE SECTION 18646 (See reverse)		NOTE: Payment will not be processed without accompanying taxpayer I.D. number.		
	FEDERAL EMPLOYERS IDENTIFICATION NUMBER (FEIN) - - - - -	SOCIAL SECURITY NUMBER/ITIN - - - - -			
	IF PAYEE ENTITY TYPE IS A CORPORATION, PARTNERSHIP, ESTATE OR TRUST, ENTER FEIN.	IF PAYEE ENTITY TYPE IS INDIVIDUAL OR SOLEPROPRIETOR, ENTER SSN. ITIN / SSN IF RESIDENT OF FOREIGN COUNTRY.			
5 PAYEE RESIDENCY DECLARATION FOR TAX PURPOSES All payments made by the University are subject to Federal and California State tax laws	<u>Check All Boxes that Apply</u> Federal Income Tax Withholding Status (Applies to Individuals Only): <input type="checkbox"/> I am a U.S. Citizen <input type="checkbox"/> I am a Permanent Resident Alien and I have a Green Card <input type="checkbox"/> I am not a U.S. Citizen and I do not have a Permanent Resident Green Card Note: All Foreign Citizens/Entities must complete a tax analysis before payments can be made. <input type="checkbox"/> Tax Exempt by Tax Treat. Country of Residency: <input type="checkbox"/> TIN RCS		NOTE: <u>Prior to making payments to foreign citizens</u> , United States tax laws require all employers to perform a tax analysis with respect to country of citizenship to determine residency for Federal tax purposes. (Please see Reverse)		
	California State Tax Withholding Status (Applies to all Payees): <input type="checkbox"/> <u>California Resident</u> Qualified to do business in CA or have a permanent place of business in CA. <input type="checkbox"/> <u>California Nonresident</u> (See Reverse). Payments to CA nonresidents may be subject to state taxes. <input type="checkbox"/> A Waiver from CA state tax withholding is attached (From the California Franchise Tax Board). <input type="checkbox"/> All services related to this payment were performed OUTSIDE of the state of California.		NOTE: An estate is a resident if decedent was a California resident at time of death. A trust is resident if one or more trustees are CA residents. Rules for assessing State taxes differ significantly from Federal tax rules. (Please see Reverse)		
	I hereby certify under penalty of perjury under the laws of the State of California that the information provided on this document is true and correct. If my residency status should change, I will promptly inform you.				
6 CERTIFYING SIGNATURE	AUTHORIZED PAYEE REPRESENTATIVE'S NAME (Print)		TITLE		
	SIGNATURE 	DATE	TELEPHONE NUMBER		

PAYEE DATA RECORD CSUSM. 204 (REV03/09) (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

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)-845-9512

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 BUSINESSES

Federal tax withholding regulations differ significantly from California tax withholding requirements. Certain information is required in order to obtain a proper tax analysis. Please note that the University cannot process any payments without this information. Please contact Cal State San Marcos at 760-750-4424 for the required information.

IRS website for tax analysis and forms: <http://www.irs.gov>

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.