

PAYEE DATA RECORD

(REV 4-2015) Required in lieu of IRS W-9 Form and State of California Form 590 when conducting business with the Associated Students of California State University, Chico

	Associated Students, CSU, Chico Financial Services, Room 219			
PLEASE				
	400 W. 1st Street			
TO:	Chico, CA 95929			
	(530) 898-6815			
	PAYEE BUSINESS NAME PHONE NUMBER			
	()		PURPOSE:	
Continu	INDIVIDUAL - ENTER PAYEE/OWNER'S FULL NAME (Last, First, M.I.)		Information contained in this form will be used to prepare information Returns	
Section I	······································		(Form1099) and for withholding on	
PAYEE	MAILING ADDRESS (Number and Street or P.O. Box Number)		payments to nonresident payees. Prompt	
			return of this fully completed form will prevent delays when processing	
(REQUIRED)		payments.		
	(CITY, STATE AND ZIP CODE)		(See Privacy Statement on next page)	
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	CHECK ONE BOX ONLY IN THIS SECTION			
	IF YOU USE YOUR SOCIAL SECURITY / ITIN NUMBER TO FILE YOUR INDIVIDUAL/BUSINESS TAXES:			
	INDIVIDUAL / SOLE PROPRIETOR or SINGLE MEMBER LLC			
Section II	SOCIAL SECURITY / ITIN NUMBER			
PAYEE				
ENTITY	NOTE: For a single-member LLC that is disregarded, do not check LLC below; check the		NOTES: Governmental entities, federal, state, and	
AND	box above for the tax classification of the single-member owner.		local (including school districts) are not	
TAX	IF YOU USE A BUSINESS TAX I.D. NUMBER TO FILE YOUR BUSINESS TAXES:		required to submit this form.	
I.D. NUMBER	C CORPORATION PARTNERSHIP S CORPORATION ESTATE OR TRUST		Payment will not be processed without an	
(TIN)	ALL OTHER CORPORATIONS LEGAL CORPORATION (Attorney / Law Firm)		accompanying taxpayer I.D. number.	
	LLC - LIMITED LIABILITY COMPANY (enter tax classification below)			
(REQUIRED)	ENTER LLC TAX CLASSIFICATION (C=C CORP, S=S CORP, P=PARTNERSHIP)			
	FEDERAL TAX IDENTIFICATION NUMBER (TIN)			
	IS THE PAYEE OR THE BENEFICIARY OF THE PAYMENT A U.S. CITIZEN OR		NOTE:	
	PERMANENT RESIDENT ALIEN? (APPLIES TO ALL PAYEES)			
	Yes No (If No, you must contact Accounts Payable at (530) 898-6815 for further information)		MANDATORY RESPONSE	
Section III				
PAYEE	CALIFORNIA STATE TAX WITHHOLDING STATUS (APPLIES TO <u>ALL</u> PAYEES):	NOTES:		
RESIDENCY	California Resident - Qualified to do business in CA or a permanent place of business in CA	 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 trust is a California resident. c. Rules for assessing State taxes differ 		
DECLARATION	□ Nonresident (See next pg.) Payments to non residents for services may be subject to state withholding			
All Payments Made				
By the ASSOCIATED	significantly from Federal tax rules.			
STUDENTS Are	SERVICES PERFORMED OUTSIDE OF CALIFORNIA/GOODS ONLY SOLD TO CALIFORNIA (Please see next page)			
Subject to Federal And California State				
Tax Laws	FEDERAL INCOME TAX WITHHOLDING STATUS (APPLIES TO INDIVIDUALS ONLY):		NOTE: Prior to making payments to foreign	
	 I am a US citizen I am a Permanent Resident Alien and I have a Green Card I am Not a US 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. 		citizens, United States tax laws require all employers to perform a tax analysis with respect to country of citizenship to determine residency for Federal tax	
(REQUIRED)				
			purposes.	
	Note: All Foreign Citizens/Entities must complete a tax analysis before payments can be made. (Please see next page)			
Section IV	 1. All information provided on this document is true and correct. If my residency status should change, I will promptly notify you, 2. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), 3. I am NOT subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, AND 4. I am a U.S. person (including a U.S. resident alien). 			
CERTIFYING				
SIGNATURE				
	See next page for W-9 certification instructions			
(REQUIRED)	AUTHORIZED PAYEE REPRESENTATIVE'S NAME (Type or Print)	TITLE		
(REQUIRED)	SIGNATURE of U.S. PERSON	DATE	PHONE NUMBER	
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Associated Students of CSU, Chico PAYEE DATA RECORD (REV 4-2015)

ARE YOU A RESIDENT OR NONRESIDENT?

Each corporation, individual/sole proprietor, partnership, estate or trust doing business with the Associated Students of CSU, Chico, must indicate their residency status along with their taxpayer identification number.

A **corporation** will be considered a "resident" of California 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" of California 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 California nonresident.

For withholding purposes, a **partnership** is considered a California 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. A trust is considered a California trust if at least one trustee is a California resident.

More information on California 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 Website - <u>www.ftb.ca.gov</u>

ARE YOU SUBJECT TO NONRESIDENT WITHHOLDING?

Payments made to California nonresident payees, including corporations, individuals, partnerships, estates and trusts, are subject to withholding. California 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 California nonresident payee may request that income taxes be withheld at a lower rate or waived by sending a completed form FTB 588 to the FTB 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.

Section IV – W-9 Certification

You must cross out item 3 on the certification if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 1 does not apply. For further instructions and information please refer to IRS Form W-9.

FOREIGN CITIZENS and FOREIGN BUSINESSES

Federal tax withholding regulations differ significantly from California tax withholding requirements. A tax analysis consultation and additional forms must be completed 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(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 28% 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 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 FTB telephone numbers listed above; all other questions should be referred to the requesting agency.