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| **PAYEE DATA RECORD** | NEW  UPDATE |
| **(Required in lieu of IRS W-9 when doing business with the State of California)** | **Accounting Use Only**  **Vendor No.\_\_\_\_\_\_\_\_\_\_\_** |
| STD.204 (Build-LACCD Rev. 5. 12/14/17) |

***NOTE: Government 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

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| 1.  **PLEASE**  **RETURN**  **TO:** | DEPARTMENT/OFFICE  **BUILD-LACCD** | **PURPOSE:** Information contained in this form will be used by state agencies to prepare information Returns (Form 1099) and for withholding on payments to non resident payees. Prompt return of this fully completed form will prevent delays when processing payments.  ***(See Privacy Statement on Page 2)*** |
| STREET ADDRESS  **1055 CORPORATE CENTER DR. 5TH FLOOR** |
| CITY, STATE, ZIP CODE  **MONTEREY PARK, CA 91754** |
| TELEPHONE NUMBER  **(323)981-7200** |

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| 2. | **PAYEE’S BUSINESS NAME** | | 3. **CONTACT INFORMATION**  LAST NAME, FIRST NAME | | | |
| MAILING ADRESS (Number and Street or P.O. Box Number) | | TITLE | | | |
| (CITY, STATE, AND ZIP CODE) | | TELEPHONE NUMBER | | | |
| 4.  **VENDOR**  **ENTITY**  **INFORMATION** | PLEASE CHECK ONE BOX ONLY  **LEGAL CORPORATION  C CORPORATION**  **MEDICAL CORPORATION  S CORPORATION**  **EXEMPT CORPORATION  ESTATE OR TRUST**  **GENERAL CORPORATION  LIMITED PARTNERSHIP**  **GENERAL PARTNERSHIP  LIMITED LIABILITY**  **PARTNERSHIP of Individual Corporations**  **OTHER**  **Enter tax Classification ( C=C Corp., S=S Corp., P=Partnership)**  **ENTITY NO.:**  **ALL OTHER CORPORATIONS**  (Federal Employers Identification number/ FEIN) | | | **NOTE:** State and local government entities, including school districts are not required to submit this form. | | |
| **NOTE:** Payment will not be processed without an accompanying taxpayer I.D. number | | |
| **INDIVIDUAL OR SOLE PROPRIETOR**  SOCIAL SECURITY NUMBER OF OWNER OWNER’S FULL NAME *(Print)*    \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | |
| 5.  **PAYEE RESIDENCY STATUS** | CHECK APPROPRIATE BOX(ES)  **California Resident-Qualified to do business in CA or a permanent place of business in CA**  **Nonresident *(See Page 2)* Payment to nonresidents for services may be subject to withholding**  **WAIVER OF STATE WITHHOLDING FROM FRANCHISE TAX BOARD ATTACHED**  **SERVICES PERFORMED OUTSIDE OF CALIFORNIA/ GOODS SOLD TO CALIFORNIA** | | | | **NOTE:**  **a.** An estate is a resident if decedent was a California resident.  **b.** A trust is a resident if at least one trustee is a California resident.  *(See page 2)* | |
| 6.  **CERTIFYING SIGNATURE** | **I hereby certify under penatly of perjury that the information provided on this document is true and correct. If my residency status should be changed, I will promptly inform you.** | | | | | |
| AUTHORIZED PAYEE REPRESENTATIVES NAME *(Type or Print)* | TITLE | | | | |
| SIGNATURE | DATE | | | | TELEPHONE NUMBER |

**STD.204 (REV. 22-2000) (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, in a foreign corporation has qualified to transact intrastate business. A corporation that has not qualified to transact intrastate business (e.g., 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 individual/ 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 a 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 estates 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) 845-4831

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