

Required in lieu of IRS W-9 Form and State of California Form 204 when conducting business with CSU, Chico Research Foundation and University Foundation.

PURPOSE: Information contained in this form will be used 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 page 2 for more information and privacy statement)

**PAYEE INFORMATION**

For Business: Payee's Legal Business Name \_\_\_\_\_

For Individual: Payee/Owner's Full Name as shown on Income Tax Return (Last, First, M.I.) \_\_\_\_\_

Mailing Address (Number and Street or P.O. Box Number) \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

ZIP \_\_\_\_\_

Phone Number \_\_\_\_\_

**PAYMENT TYPE**

Select applicable classification.

- |   |  |                                       |   |
|---|--|---------------------------------------|---|
| <input type="checkbox"/> Equipment/Supplies | <input type="checkbox"/> Prizes/Awards | <input type="checkbox"/> Interest     | <input type="checkbox"/> Attorney Fees    |
| <input type="checkbox"/> Non-Med Services   | <input type="checkbox"/> Rent          | <input type="checkbox"/> Travel Reimb | <input type="checkbox"/> Legal Settlement |
| <input type="checkbox"/> Medical Services   | <input type="checkbox"/> Royalties     | <input type="checkbox"/> Other _____  |   |

**PAYEE ENTITY AND TAX I.D. NUMBER (TIN)**

Payment will not be processed without an accompanying taxpayer I.D. number.

If you use your Social Security / ITIN number to file your individual/business taxes:

Social Security / ITIN Number: \_\_\_\_\_

- Individual/Sole Proprietor

If you use a business tax I.D. number to file your business taxes:

Federal Tax Identification Number (TIN): \_\_\_\_\_

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Exempt Corporation | <input type="checkbox"/> Medical Corporation    | <input type="checkbox"/> Legal Corporation (Attorney / Law Firm) |
| <input type="checkbox"/> Estate Or Trust    | <input type="checkbox"/> All Other Corporations | <input type="checkbox"/> Partnership/Limited Liability Company   |

**PAYEE RESIDENCY DECLARATION**

All payments made by the university are subject to federal and California state tax laws.

**Is the payee or the beneficiary of the payment a U.S. citizen or permanent resident alien? (Applies to all payees)**

- Yes     No (If No, you must contact Accounts Payable for further information)

**California state tax withholding status (applies to all payees)**

- California Resident (Qualified to do business in CA or a permanent place of business in CA)

- Nonresident (See Reverse)

Payments to nonresidents for services may be subject to state withholding.

- Waiver of state withholding from Franchise Tax Board attached

- Services performed outside of California/goods only sold to California

**Federal income tax withholding status (applies to individuals only)**

- 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

**CERTIFYING SIGNATURE**

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.

Authorized Payee Representative's Name \_\_\_\_\_

Title \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

Telephone Number \_\_\_\_\_

### **ARE YOU A RESIDENT OR NONRESIDENT?**

Each corporation, individual/sole proprietor, partnership, estate or trust doing business with the CSU, Chico Research Foundation or University Foundation 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 and 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

### **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.

### **ARE YOU SUBJECT TO CALIFORNIA 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 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.

### **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.*