

**W-9 FORM - Taxpayer Identification Number Request**

Originating District: \_\_\_\_\_ Originating Vendor Number: \_\_\_\_\_

**PURPOSE:** Federal Income Tax law requires us to have your taxpayer identification number (TIN) on file. Without this information your payments may be subject to 31% federal income tax backup withholding in addition to a \$50 penalty imposed by the Internal Revenue Service under § 6723.

**INSTRUCTIONS:**

**PLEASE RETURN FORM TO:**

Complete <b>PART 1</b> by completing name and address information. <b>PART 2</b> by completing the area that corresponds to your tax status. <b>PART 3</b> by indicating if you are a resident of California. <b>PART 4</b> by indicating if you are a Foreign Vendor or Nonresident Alien. <b>PART 5</b> only if you are exempted from Form 1099 reporting. <b>PART 6</b> sign, date, and mail the form to the return address provided.	DEPARTMENT/OFFICE		
	ATTENTION:		
	STREET ADDRESS		
	CITY, STATE, ZIP CODE		

**PART 1 NAME AND ADDRESS INFORMATION (COMPLETE APPLICABLE AREA)**

Name		Social Security Number (* Required for individuals/sole proprietors see note below)	
Business Name		Employer Identification Number	
Street No.	Street Name	Unit/Apt.	Post Office Box
City, State, and ZIP Code			

**PART 2 TAX STATUS (CHECK APPROPRIATE BOX) \* Note: If vendor type is sole proprietor, please provide the social security number of the owner, and the employer identification number of the business.**

<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation (providing legal services)	<input type="checkbox"/> Estate or Trust
<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Corporation (providing health services)	<input type="checkbox"/> Tax Exempt Organization
<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Other _____

**PART 3 VENDOR RESIDENCY STATUS (CHECK APPROPRIATE BOX)**

<input type="checkbox"/> <b>California Resident</b> – Qualified to do business in California or have a permanent place of business in California.	<input type="checkbox"/> <b>Nonresident</b> ( <i>See Reverse</i> ) – Payments for services to nonresidents of California may be subject to state withholding.
<b>Attach Form FTB 588 to apply for a waiver from state withholding.</b>	

**PART 4 FOREIGN VENDOR/NONRESIDENT ALIEN (CHECK APPROPRIATE BOX)**

<input type="checkbox"/> <b>United States Citizen or United States Resident Alien</b>	<input type="checkbox"/> <b>Nonresident Alien</b> ( <i>See Reverse</i> ) – Payments for services by nonresident aliens may be subject to federal withholding.
<b>An alien is considered a U.S. resident if they are a “green card holder” or have meet all the conditions of the substantial presence test.</b>	<b>Attach IRS Form 4224/8233 to apply for a waiver from 30% federal withholding.</b>

**PART 5 EXEMPTION**

Check if exempt from Form 1099 reporting and circle your qualifying exemption:

1. Corporation (other than medical/health care or legal services provider)
2. Tax Exempt Charity under 501(a) or IRS
3. A State, District of Columbia, a U.S. possession or any political subdivisions
4. A foreign government or any of its political subdivisions

**PART 6 CERTIFICATION:** I certify under penalty of perjury, the Tax Identification Number is correct.

AUTHORIZED VENDOR REPRESENTATIVE NAME		TITLE	
SIGNATURE	DATE	TELEPHONE NUMBER	

### **PART 3 - VENDOR RESIDENCY STATUS**

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

Each corporation, individual/sole proprietor, partnership, estate, or trust doing business in California must indicate their residency status along with their vendor identification number.

A **corporation** will be considered a “resident” if it has a permanent place of business in California. A corporation is considered to have a permanent place of business in this state if it has incorporated in California or has qualified to transact business in California through the California Secretary of State. A corporation that has not qualified to transact business in California 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.

#### **ARE YOU SUBJECT TO CALIFORNIA NONRESIDENT WITHHOLDING?**

Payments made to nonresident vendors, including corporations, individuals, partnerships, estates and trusts, are subject to withholding. Nonresident vendors performing services in California will have 7% of their total payments withheld for state income taxes. However, no withholding is required if the payment is exclusively for goods, or if the total payment for services is \$1,500 or less for the calendar year.

A nonresident vendor may request that income taxes be waived by sending a completed form FTB 588 to the address below. For more information, contact:

Franchise Tax Board Withhold at Source Unit  
Attention: State Agency Withholding Coordinator  
P.O. Box 651  
Sacramento, CA 95812-0651  
Telephone: (916) 845-4900  
FAX: (916) 845-4831

### **PART 4 – FOREIGN VENDOR/NONRESIDENT ALIEN**

#### **ARE YOU A NONRESIDENT ALIEN OR U.S. RESIDENT ALIEN?**

If you are an alien (not a U.S. citizen), you are considered a nonresident alien unless you meet either the “green card” test or the substantial presence” test.

Under the **green card test**, an alien is considered a U.S. resident if he has entered the U.S. as a lawful permanent resident and has been given the privilege of residing permanently in the U.S. (and thus possesses a green card showing his resident status).

Under **the substantial presence** test, an alien is considered a U.S. resident if he has been present in the United States for at least:

- 31 days during the current calendar year and
- Present in the U.S. for a total of 183 days within the last three years.
- Days include all days in the U.S. in the current year, 33.3% of the days in the U.S. in the first preceding year, and 16.7% of the days in the U.S. in the second preceding year.

**Example:** You were physically present in the United States on 120 days in each of years 1996, 1997, and 1998. To determine if you meet the substantial presence test for 1998 count the full 120 days of presence in 1998, 40 days in 1997 (33.3% of 120), and 20 days in 1996 (16.7% of 120). Since the total for the three year period is 180 days, you are not considered a resident under the substantial presence test for 1998.

**Closer Connection to a Foreign Country** – Even if you meet the substantial presence test, you can be treated as a nonresident alien if you:

1. Are present in the United States for less than 183 days during the year,
2. Maintain a tax home in a foreign country during the year, and
3. Have a closer connection to that country than to the United States.

#### **ARE YOU SUBJECT TO FEDERAL WITHHOLDING?**

In general, section 1441 requires 30% Federal income tax withholding on payments to nonresident aliens for independent personal services (self-employment).

A nonresident individual/independent contractor may request that income taxes be waived by completing IRS Form 8233, a Foreign Corporation or Partnership should file IRS Form 4224.

To obtain additional information on the withholding and reporting nonresident alien income refer to IRS publication 515 and 519. You can order the publications by calling 1-800-829-3676.