

**This Form Should be
Used for Foreign Vendors
Only**

Foreign Vendor Data Record Form
Required when receiving payment from the State of
California in lieu of IRS W-9

Section 1. Instructions
This form is required when receiving payment from the State of California in lieu of IRS W-9. Information provided in this form will be used by State agencies to prepare Information Returns (1099). If the second page does not answer your questions, you can call the Accounts Payable office Monday through Friday from 8 – 12 or 1 – 5 PDT at (707) 826-3512.

Section 2. Payee Information	
Payee's Legal Business Name	
Sole Proprietor - Enter Name As Shown On SSN (Last, First, M.I.)	E-Mail Address
Remittance Address	Business Address
City, State, Zip Code	City, State, Zip Code

Section 3. Payee Entity Type (See next page)			
Corporation	Partnership	Estate or Trust	Please check all applicable
Medical (e.g., dentistry, psychotherapy, etc.)			Equipment/Supplies
Legal (e.g., attorney services)			Legal Settlement
Exempt (non-profit)			Attorney Fees
All Others			Travel Reimburse
			Medical Services
			Non-Medical
			Services
Federal Employer Identification Number (FEIN)			Rent
Individual or Sole Proprietor			Interest
Social Security Number (SSN required by authority of California Revenue and Tax Code Section 18646)			Royalties
			Other Income

Section 4. Payee Residency Status (See next page)			
California resident - Qualified to do business in California or maintains a permanent place of business in California.			
California nonresident - Payments to nonresidents for services may be subject to State income.			
Tax withholding	No services performed in California.	I am a US Citizen	
	Service performed in California.	I am a Permanent Resident Alien and I have a Green Card	
Tax Exempt by Tax Treaty	Country of Residency	I am NOT a US Citizen and I DO NOT have a Permanent Resident Alien Green Card	

Section 5. I hereby certify under penalty of perjury that the information provided on this document is true and correct.		
Should my residency status change, I will promptly notify the State agency.		
Authorized Payee Representative's Name	Title	
Signature	Date	Telephone

STATE OF CALIFORNIA
PAYEE DATA RECORD

STD. 204 (REV. 7-04) (HSU REV 11-21)

ARE YOU A RESIDENT OR NONRESIDENT?

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

A **corporation** 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 **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 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:

U.S. (Toll-Free), call 1-888-792-4900
Phone, call 1-916-845-4900
For hearing impaired with TDD, call 1-800-822-6268
E-mail Address: wscs.gen@ftb.ca.gov
Website: www.ftb.ca.gov

ARE YOU SUBJECT TO NONRESIDENT WITHHOLDING?

Payments made to nonresident payees including corporations, individuals, partnerships, estates and trusts are subject to income tax 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 California tax withholding is required if total payments to the vendor are \$1,500 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
Withhold at Source Unit
Attention: State Agency Withholding Coordinator
P.O. Box 651
Sacramento, CA 95812-0651
Telephone: (916) 845-4900
Fax: (916) 845-9512

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 Revenue and Taxation Code Section 18646, to facilitate tax compliance enforcement activities and preparation of Form 1099 and other information returns as required by Internal Revenue Code Section 6109(a). The TIN for individuals and sole proprietorships is their Social Security Number (SSN).

It is mandatory to furnish the information requested. Federal law requires that payment for which the requested information is not provided is subject to federal backup withholding and state law imposes noncompliance penalties 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.