

VENDOR DATA RECORD

CA Resident Packet

(Rev. 01/2009)

Vendor #

FWH

% SWH

%

NOTE: Governmental entities, federal, state, and local (including public school districts) are not required to submit this form.

| | | | | |
|---|--|---|---|--|
| <div>1</div> <div>PLEASE RETURN TO:</div> | <div>DEPARTMENT/OFFICE</div> <div>TRUSTEES - CSU</div> <div>STREET ADDRESS</div> <div>401 GOLDEN SHORE, Attention: Accounts Payable</div> <div>CITY, STATE, ZIP CODE</div> <div>LONG BEACH, CA 90802</div> <div>(562) 951-4690</div> <div>fax (562) 951-4865</div> | <div>PURPOSE: Information contained in this form will be used by state agencies to prepare information Returns (Form 1099) and for withholding on payments to nonresident vendors. Prompt return of this fully completed form will prevent delays when processing payments.</div> <div>(See Privacy Statement on reverse)</div> | | |
| <div>2</div> <div>NAME AND ADDRESS</div> | <div>VENDOR'S BUSINESS NAME</div> <div>VENDOR PHONE NUMBER () -</div> <div>SOLE PROPRIETOR – ENTER OWNER'S FULL NAME HERE (Last, First, M.I.)</div> <div>MAILING ADDRESS (Number and Street or P.O. Box #)</div> <div>(City, State and Zip Code)</div> | | | |
| <div>3</div> <div>VENDOR ENTITY & PAYMENT TYPE</div> | <div><input type="checkbox"/> INDIVIDUAL/SOLE PROPRIETOR <input type="checkbox"/> EXEMPT ORGANIZATION (Nonprofit) <input type="checkbox"/> PARTNERSHIP</div> <div><input type="checkbox"/> CORPORATION <input type="checkbox"/> MEDICAL CORPORATION (Including dentistry, podiatry, optometry, etc.)</div> <div><input type="checkbox"/> LIMITED LIABILITY COMPANY <input type="checkbox"/> A PROFESSIONAL LEGAL CORPORATION <input type="checkbox"/> OTHER</div> <div><input type="checkbox"/> Services <input type="checkbox"/> Equipment/ Supplies</div> <div><input type="checkbox"/> Travel Reimbursement <input type="checkbox"/> Rent <input type="checkbox"/> OTHER</div> | | <div>NOTE</div> <div>Read instructions included with this form.</div> <div>CO Employees are not required to fill out this form.</div> | |
| <div>4</div> <div>VENDOR'S TAXPAYER I.D. NUMBER</div> | <div>SOCIAL SECURITY NUMBER REQUIRED FOR INDIVIDUAL/SOLE PROPRIETOR BY AUTHORITY OF REVENUE AND TAXATION CODE SECTION 18646 (See reverse)</div> <div>FEDERAL EMPLOYERS IDENTIFICATION (FEIN)</div> <div><input type="text"/>-<input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/></div> <div>IF VENDOR ENTITY TYPE IS A CORPORATION, PARTNERSHIP, ESTATE OR TRUST, ENTER FEIN.</div> <div>SOCIAL SECURITY NUMBER / ITIN</div> <div><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/></div> <div>IF VENDOR ENTITY TYPE IS INDIVIDUAL OR SOLE PROPRIETOR, ENTER SSN. ITIN / SSN IF RESIDENT OF FOREIGN COUNTRY</div> | | | <div>NOTE</div> <div>Payment will not be processed without an accompanying taxpayer I.D. number.</div> |
| <div>5</div> <div>VENDOR RESIDENCY DECLARATION For Tax Purposes</div> <div>All Payments Made By The University Are Subject To Federal and California State Tax Laws</div> | <div>Check All Boxes That Apply</div> <div>California State Tax Withholding Status:</div> <div><input type="checkbox"/> California Resident Qualified to do business in CA or have a permanent place of business in CA ***** Complete Form 590 *****</div> <div><input type="checkbox"/> California Nonresident (See Reverse). Payments to CA nonresidents may be subject to state taxes.</div> <div><input type="checkbox"/> A Waiver from CA state tax withholding is attached (From the California Franchise Tax Board).</div> <div><input type="checkbox"/> All services related to this payment were performed OUTSIDE of the state of California. ***** Complete Form 587 *****</div> <div>Federal Income Tax Withholding Status:</div> <div><input type="checkbox"/> I Am A US Citizen <input type="checkbox"/> I Am A Permanent Resident Alien and I Have a Green Card</div> <div><input type="checkbox"/> I Am Not a U.S. Citizen and I Do Not Have a Permanent Resident Green Card</div> <div>Note: All Foreign Citizens/Entities must complete a tax analysis before payments can be made.</div> <div><input type="checkbox"/> Tax Exempt by Tax Treaty. Country of Residency: _____</div> | | <div>NOTE:</div> <div>Prior to making payments to foreign 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 purposes. (Please See reverse)</div> <div>NOTE:</div> <div>An estate is a resident if decedent was a California resident at time of death. A trust is resident if one or more trustees are CA residents. Rules for assessing State taxes differ significantly from Federal tax rules. (Please See reverse)</div> | |
| <div>6</div> <div>CERTIFYING SIGNATURE</div> | <div>I hereby certify under penalty of perjury under the laws of the State of California that the information provided on this document is true and correct. If my residency status should change, I will promptly inform you.</div> <div>AUTHORIZED VENDOR REPRESENTATIVE'S NAME (PRINT)</div> <div>TITLE</div> <div>SIGNATURE</div> <div>DATE</div> <div>TELEPHONE NUMBER</div> | | | |

VENDOR DATA RECORD

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 on 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 vendors including corporations, individuals, partnerships, estates and trusts are subject to income tax withholding. Nonresident vendors 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 vendor 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 vendor has a history of filing California returns and making timely estimated payments. If the vendor 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) 845-4831

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

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 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 payments for which the requested information is not provided be subject to a 28% 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.

NOTE:

An estate is a resident if decedent was California resident at time of death.
A trust is a resident if one or more trustees have California residency.

TRUSTEES OF THE CALIFORNIA STATE UNIVERSITY

VENDOR INFORMATION FORM

Name of Firm: _____

Address: _____

Telephone No: (____)_____ Fax No. (____)_____

Signature _____
Authorized Official of the Company

Name/Title _____
Printed Name and Title of Authorized Official

Federal I.D. No: _____

PLEASE CHECK ALL THAT APPLY:

- | | |
|---|--------------|
| <input type="checkbox"/> California Certified Small Business* | OSDC # _____ |
| <input type="checkbox"/> California Certified Micro-Business* | OSDC # _____ |
| <input type="checkbox"/> Disabled Veteran Business Enterprise (DVBE)* | OSDC # _____ |
| <input type="checkbox"/> Government Agency | |
| <input type="checkbox"/> Non-Profit Organization | |
| <input type="checkbox"/> Enterprise Zone Act (EZA) | |
| <input type="checkbox"/> Target Area Contract Preference Act (TACPA) | |
| <input type="checkbox"/> Local Agency Military Base Recovery Act (LAMBRA) | |

***Small/Micro Business and DVBE Participation**

The State of California supports statewide participation goals of 3% for disabled veteran business enterprises and requires agencies to provide a 5% preference when awarding contracts to small/micro businesses. Only small/micro businesses certified by the California Office of Small Business Certification and Resources (OSDS) are eligible to receive the preference. Please attach a copy of your certificate and OSDC Number. The California State University (CSU) encourages all contractors to utilize DVBE and OSDS-certified small/micro business enterprises whenever possible, and to report their use to the CSU. For further information, please contact the OSDS at (916) 322-5060.

YEAR

20

Withholding Exemption Certificate

CALIFORNIA FORM

590

(This form can only be used to certify exemption from nonresident withholding under California R&TC Section 18662. This form cannot be used for exemption from wage withholding.)

File this form with your withholding agent.

(Please type or print)

Withholding agent's name

Vendor/Payee's name

Vendor/Payee's ☐ Social security number
☐ SOS no. ☐ California corp. no. ☐ FEIN**Note:**
Failure to furnish your
identification number will
make this certificate void.

Vendor/Payee's address (number and street)

APT no.

Private Mailbox no.

Vendor/Payee's daytime telephone no.

City

State

ZIP Code

I certify that for the reasons checked below, the entity or individual named on this form is exempt from the California income tax withholding requirement on payment(s) made to the entity or individual. Read the following carefully and check the box that applies to the vendor/payee:

☐ **Individuals — Certification of Residency:**

I am a resident of California and I reside at the address shown above. If I become a nonresident at any time, I will promptly inform the withholding agent. See instructions for Form 590, General Information D, for the definition of a resident.

☐ **Corporations:**

The above-named corporation has a permanent place of business in California at the address shown above or is qualified through the California Secretary of State to do business in California. The corporation will withhold on payments of California source income to nonresidents when required. If this corporation ceases to have a permanent place of business in California or ceases to be qualified to do business in California, I will promptly inform the withholding agent. See instructions for Form 590, General Information E, for the definition of permanent place of business.

☐ **Partnerships:**

The above-named partnership has a permanent place of business in California at the address shown above or is registered with the California Secretary of State, and is subject to the laws of California. The partnership will file a California tax return and will withhold on foreign and domestic nonresident partners when required. If the partnership ceases to do any of the above, I will promptly inform the withholding agent. **Note:** For withholding purposes, a Limited Liability Partnership is treated like any other partnership.

☐ **Limited Liability Companies (LLC):**

The above-named LLC has a permanent place of business in California at the address shown above or is registered with the California Secretary of State, and is subject to the laws of California. The LLC will file a California tax return and will withhold on foreign and domestic nonresident members when required. If the LLC ceases to do any of the above, I will promptly inform the withholding agent.

☐ **Tax-Exempt Entities:**

The above-named entity is exempt from tax under California or federal law. The tax-exempt entity will withhold on payments of California source income to nonresidents when required. If this entity ceases to be exempt from tax, I will promptly inform the withholding agent.

☐ **Insurance Companies, IRAs, or Qualified Pension/Profit Sharing Plans:**

The above-named entity is an insurance company, IRA, or a federally qualified pension or profit-sharing plan.

☐ **California Irrevocable Trusts:**

At least one trustee of the above-named irrevocable trust is a California resident. The trust will file a California fiduciary tax return and will withhold on foreign and domestic nonresident beneficiaries when required. If the trustee becomes a nonresident at any time, I will promptly inform the withholding agent.

☐ **Estates — Certification of Residency of Deceased Person:**

I am the executor of the above-named person's estate. The decedent was a California resident at the time of death. The estate will file a California fiduciary tax return and will withhold on foreign and domestic nonresident beneficiaries when required.

CERTIFICATE: Please complete and sign below.

Under penalties of perjury, I hereby certify that the information provided herein is, to the best of my knowledge, true and correct. If conditions change, I will promptly inform the withholding agent.

Vendor/Payee's name and title (type or print) _____

Vendor/Payee's signature ► _____ Date _____

Instructions for Form 590

Withholding Exemption Certificate

References in these instructions are to the California Revenue and Taxation Code (R&TC).

General Information

A Purpose

Use Form 590 to certify an exemption from nonresident withholding. Complete and present Form 590 to the withholding agent. The withholding agent will then be relieved of the withholding requirements if the agent relies in good faith on a completed and signed Form 590 unless told by the Franchise Tax Board (FTB) that the form should not be relied upon.

Important – This form cannot be used for exemption from wage withholding. Any questions regarding wage withholding should be directed to the California Employment Development Department.

Do not use Form 590 if you are a seller of California real estate. Sellers of California real estate should use Form 593-C, Real Estate Withholding Certificate.

B Law

R&TC Section 18662 requires withholding of income or franchise tax on payments of California source income made to nonresidents of this state.

Withholding is required on:

- Payments to nonresidents for services rendered in California;
- Distributions of California source income made to domestic nonresident partners and members and allocations of California source income made to foreign partners and members;
- Payments to nonresidents for rents if the payments are made in the course of the withholding agent's business;
- Payments to nonresidents for royalties for the right to use natural resources located in California;
- Distributions of California source income to nonresident beneficiaries from an estate or trust; and
- Prizes and winnings received by nonresidents for contests in California.

For more information on withholding and waiver requests, get FTB Pub. 1017, Nonresident Withholding Partnership Guidelines, and FTB Pub. 1023, Nonresident Withholding Independent Contractor, Rent and Royalty Guidelines. To get a withholding publication see General Information G.

C Who can Execute this Form

Form 590 can be executed by the entities listed on this form.

Note: In a situation where payment is being made for the services of a performing entity, this form can only be completed by the performing entity or the performing entity's partnership or corporation. It **cannot** be completed by the performing entity's agent or other third party.

Note: The grantor of a revocable/grantor trust shall be treated as the vendor/payee for withholding purposes. Therefore, if the vendor/payee is a revocable/grantor trust and one or

more of the grantors is a nonresident, withholding is required. If all of the grantors of a revocable/grantor trust are residents, no withholding is required. Resident grantors can check the box on Form 590 labeled "Individuals — Certification of Residency."

D Who is a Resident

A California resident is any individual who is in California for other than a temporary or transitory purpose or any individual domiciled in California who is absent for a temporary or transitory purpose.

An individual domiciled in California who is absent from California for an uninterrupted period of at least 546 consecutive days under an employment-related contract is considered outside California for other than a temporary or transitory purpose.

Note: Return visits to California that do not total more than 45 days during any taxable year covered by the employment contract are considered temporary.

This provision does not apply if an individual has income from stocks, bonds, notes, or other intangible personal property in excess of \$200,000 in any taxable year in which the employment-related contract is in effect.

A spouse who is absent from California for an uninterrupted period of at least 546 days to accompany a spouse who is under an employment-related contract is considered outside of California for other than 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 assistance in determining resident status, get FTB Pub. 1031, Guidelines for Determining Resident Status, or call the Franchise Tax Board at (800) 852-5711 or (916) 845-6500 (not toll-free).

E What is a Permanent Place of Business

A corporation has a permanent place of business in California if it is organized and existing under the laws of California or if it is a foreign corporation qualified to transact intrastate business by the California Secretary of State. 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 California only if it maintains a permanent office in California that is permanently staffed by its employees.

F Withholding Agent

Keep Form 590 for your records. Do not send this form to the FTB unless it has been specifically requested.

Note: If the withholding agent has received Form 594, Notice to Withhold Tax at Source, only the performing entity can complete and sign Form 590 as the vendor/payee. If the performing entity completes and signs Form 590 indicating no withholding requirement, you must send a copy of Form 590 with Form 594 to the FTB.

For more information, contact the Nonresident Withholding Section. See General Information G. The vendor/payee must notify the withholding agent if:

- The individual vendor/payee becomes a nonresident;
- The corporation ceases to have a permanent place of business in California or ceases to be qualified to do business in California;
- The partnership ceases to have a permanent place of business in California;
- The LLC ceases to have a permanent place of business in California; or
- The tax-exempt entity loses its tax-exempt status.

The withholding agent must then withhold. Remit the withholding using Form 592-A, Nonresident Withholding Remittance Statement, and complete Form 592, Nonresident Withholding Annual Return, and Form 592-B, Nonresident Withholding Tax Statement. Get Instructions for Forms 592, 592-A, and 592-B for due dates and other withholding information.

G Where to get Publications, Forms, and Additional Information

You can download, view, and print FTB Publications 1017, 1023, 1024, and nonresident withholding forms, as well as other California tax forms and publications not related to nonresident withholding from our Website at: www.ftb.ca.gov

You can also have nonresident withholding forms faxed to you by calling (800) 998-3676. To have publications or forms mailed to you or to get additional nonresident withholding information, please contact the Withholding Services and Compliance Section.

WITHHOLDING SERVICES AND
COMPLIANCE SECTION
FRANCHISE TAX BOARD
PO BOX 651
SACRAMENTO CA 95812-0651

Telephone: (888) 792-4900

(916) 845-4900 (not toll-free)

FAX: (916) 845-9512 (24 hours a day,
7 days a week)

Assistance for persons with disabilities:

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

Asistencia bilingüe en español

Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.