

County of Sacramento

PAYEE DATA RECORD

(Required in lieu of IRS W-9 when doing business with the County of Sacramento)

1	INSTRUCTIONS Complete all information requested on this form. Sign, date, and return to the Department requesting this information. Prompt return of this fully completed form will prevent delays when processing payments. Information provided in this form will be used by the Department of Finance to prepare Information Returns (1099) and fulfill reporting obligations under the California Independent Contractor Reporting Law. Payment will be subject to a combined federal and state income tax backup withholding of 35%, without a valid FEIN/SSN. See next page for more information and Privacy Statement.
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2	PAYMENT TYPE <div style="text-align: center;"> Check the boxes that apply to Sacramento County's payments to you <input type="checkbox"/> Goods <input type="checkbox"/> Services <input type="checkbox"/> Medical Services <input type="checkbox"/> Rents/Leases <input type="checkbox"/> Other: _____ </div>
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3	PAYEE INFORMATION NAME (as shown on your income tax return) TRADE NAME OR DBA (if different from line 1) MAILING ADDRESS (Number and Street or P.O. Box Number) (City, State and Zip Code) PAYMENT REMITTANCE ADDRESS (Number and Street or P.O. Box Number, City, State and Zip Code) ePAYABLE CONTACT INFORMATION (Name, Phone Number and Email Address)
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4	PAYEE ENTITY TYPE CHECK ONE BOX ONLY <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input type="checkbox"/> PARTNERSHIP (FEIN) <input type="checkbox"/> ESTATE OR TRUST (FEIN) LIMITED LIABILITY COMPANIES (LLC): <input type="checkbox"/> CORPORATION (FEIN) <input type="checkbox"/> PARTNERSHIP (FEIN) <input type="checkbox"/> SOLE PROPRIETORSHIP (SSN) <input type="checkbox"/> GOVERNMENT ENTITIES – Federal, State, and Local (Including School Districts) <input type="checkbox"/> INDIVIDUAL OR SOLE PROPRIETOR (MUST PROVIDE SSN) </div> <div style="width: 45%;"> CORPORATION (FEIN) (MARK ONLY ONE TYPE): <input type="checkbox"/> MEDICAL (e.g. dentistry, chiropractic, etc.) <input type="checkbox"/> LEGAL (e.g. attorney services) <input type="checkbox"/> EXEMPT (nonprofit) Exempt payee code if any _____ (see next page) <input type="checkbox"/> ALL OTHERS </div> </div> <p>NOTE: SSN is mandatory of all Individuals/Sole Proprietors by authority of CA. Revenue and Taxation Code Section 18645 and CA Independent Contractor Reporting Section 1088.8.</p>
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TIN	Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals or sole proprietorship, this is your social security number (SSN). FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) <div style="border-bottom: 1px solid black; width: 100%;"></div> SOCIAL SECURITY NUMBER OF OWNER <div style="border-bottom: 1px solid black; width: 100%;"></div> OWNER'S FULL NAME (Print) <div style="display: flex; justify-content: space-between; border-bottom: 1px solid black; width: 100%;"> First Middle Initial Last </div>
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5	PAYEE RESIDENCY STATUS <input type="checkbox"/> California Resident – Payments to nonresident for services may be subject to State income tax withholding. (See Nonresident Withholding on next page) <input type="checkbox"/> California Nonresident Exemption – to qualify one of the following forms must be attached (see Nonresident Withholding on next page): <div style="margin-left: 20px;"> <input type="checkbox"/> A completed Franchise Tax Board Form 590 attached. <input type="checkbox"/> Copy of Franchise Tax Board waiver of State withholding attached. </div> CALIFORNIA SELLER'S PERMIT NUMBER – if applicable <div style="border-bottom: 1px solid black; width: 100%;"></div>	NOTE: (SEE NEXT PAGE)
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6	CERTIFYING SIGNATURE Under penalty of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number, and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest of dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a United States person (including a United States resident alien), and 4. The FATCA codes(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. Exemption from FATCA reporting code (if any) _____ (see next page).		
	AUTHORIZED PAYEE REPRESENTATIVE'S NAME & TITLE (Type or Print)	E-MAIL ADDRESS	
	SIGNATURE OF U.S. PERSON	DATE	TELEPHONE NUMBER

(REV August 2015)

County of Sacramento

County of Sacramento
Payee Data Record
(REV August 2015)

PURPOSE OF FORM

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you for real estate transaction.

ARE YOU A RESIDENT OR A NONRESIDENT?

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

A nonresident payee can use Franchise Tax Board Form 587 to allocate California source payments and determine if withholding is required. This form must be certified and is valid for the duration of the contract provided there is no material change in the facts. By signing Form 587, the payee agrees to promptly notify the withholding agent of any changes in facts.

If appropriate, attach a completed Franchise Tax Board Form 587 to this form.

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, 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 proprietorship**, the term "resident" includes every 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. 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.

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

EXEMPTIONS

If you are exempt from backup withholding and/or FATCA reporting, enter in the Exemption box, any code(s) that may apply to you. See Exempt payee code and Exemption from FATCA reporting code on page 3 of IRS Form W-9 (Rev. 8-2013) for the codes.

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 FRB 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:

State of California
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

WEB SITE: www.ftb.ca.gov

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

ePAYABLE CONTRACT INFORMATION

The County offers electronic payments through ePayables. The benefits to your company include: saving time and money-reduces labor, hassle, expenses and risk associated with checks; enhancing cash flow-expedites the receipt of payments by eliminating mail and paper check float; requires no change to invoice procedures; and electronic payments are more secure and conserves the environment by eliminating printing and mailing paper checks. When you enroll in this payment option, we need a contact name, phone number and email address. It is best to provide a group email address, in case there is a change in your staff. This payment process allows electronic remittance advice to be sent to your group email address detailing invoices that are approved for payment along with dollar amount. If you are interested in participating in this program, please email to ePayables@saccounty.net and include: company name, contact person, email address and phone number.

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 County of Sacramento requires that all parties entering into business transactions that may lead to payment(s) from the County must provide their valid 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 an individual and a sole proprietorship is the Social Security Number (SSN). The Internal Revenue Service (IRS) considers a TIN as incorrect if either the name or the number shown on an account does not match a name and number combination in their files or the files of the Social Security Administration (SSA). Section 3406 of the Internal Revenue Code requires that we withhold 28% in tax, called backup withholding, if the correct Payee name/TIN combination is not provided.

It is mandatory to furnish the information required. 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 of up to \$20,000.