

STATE OF CALIFORNIA

(Required in lieu of IRS W-9 when doing business with the State of California)

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

1	DEPARTMENT/OFFICE CSU – OFFICE OF THE CHANCELLOR CONTRACT SERVICES AND PROCUREMENT		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. <i>(See Privacy Statement on reverse.)</i>
	STREET ADDRESS 401 GOLDEN SHORE 5TH FLOOR		
	CITY, STATE, ZIP CODE LONG BEACH, CA 90802		
	TELEPHONE NUMBER (562) 951-4590 FAX (562) 951-4969		
PLEASE RETURN TO:	VENDOR'S BUSINESS NAME		PLEASE CHECK ALL APPLICABLE <input type="checkbox"/> Equipment/Supplies <input type="checkbox"/> Rent <input type="checkbox"/> Royalties <input type="checkbox"/> Other Income <input type="checkbox"/> Non-Med Services <input type="checkbox"/> Medical Services <input type="checkbox"/> Attorney Fees <input type="checkbox"/> Legal Settlement <input type="checkbox"/> Travel Reimburse <input type="checkbox"/> Interest <input type="checkbox"/> Accept Credit Cards as form of payment <input type="checkbox"/> Accept ACH transfers as form of payment
	SOLE PROPRIETOR-ENTER OWNER'S FULL NAME HERE (<i>Last, First, M.I.</i>)		
	MAILING ADDRESS (<i>Number and Street or P.O. Box Number</i>)		
	(City, State, and Zip Code)		
3	CHECK ONE BOX ONLY	<input type="checkbox"/> GOVERNMENT <input type="checkbox"/> PARTNERSHIP/ LIMITED LIABILITY COMPANY <input type="checkbox"/> ESTATE OR TRUST <input type="checkbox"/> INDIVIDUAL/SOLE PROPRIETOR	CHECK IF APPLICABLE <input type="checkbox"/> Certified DVBE <input type="checkbox"/> Certified Small Business / Micro Business OSDS Certification No. _____
	<input type="checkbox"/> MEDICAL CORPORATION (<i>Including dentistry, podiatry, psychotherapy, optometry, chiropractic, etc.</i>) <input type="checkbox"/> EXEMPT ORGANIZATION (Non-profit) Copy of 501C may be required <input type="checkbox"/> ALL OTHER CORPORATIONS		
4	VENDOR'S TAXPAYER I.D. NUMBER	SOCIAL SECURITY NUMBER REQUIRED FOR INDIVIDUAL/SOLE PROPRIETOR BY AUTHORITY OF THE REVENUE AND TAXATION CODE SECTION 18646 (See reverse) FEDERAL EMPLOYER'S IDENTIFICATION NUMBER (FEIN) <div style="border-bottom: 1px solid black; width: 150px;"></div> - <div style="border-bottom: 1px solid black; width: 150px;"></div> SOCIAL SECURITY NUMBER <div style="border-bottom: 1px solid black; width: 150px;"></div> - <div style="border-bottom: 1px solid black; width: 150px;"></div> - <div style="border-bottom: 1px solid black; width: 150px;"></div>	NOTE: Payment will not be processed without an accompanying taxpayer I.D. number unless considered a foreign vendor. <input type="checkbox"/> CHECK here if company does not have a location within US borders.
	IF VENDOR ENTITY TYPE IS A CORPORATION, PARTNERSHIP, ESTATE OR TRUST, ENTER FEIN .	IF VENDOR ENTITY TYPE IS INDIVIDUAL/ SOLE PROPRIETOR, ENTER SSN .	
5	VENDOR RESIDENCY STATUS	CHECK APPROPRIATE BOX(ES) <input type="checkbox"/> California Resident – Qualified to do business in CA or a permanent place of business in CA <input type="checkbox"/> Nonresident (<i>See Reverse</i>) Payments for services by nonresidents may be subject to state withholding <input type="checkbox"/> WAIVER OF CA STATE WITHHOLDING FROM FRANCHISE TAX BOARD ATTACHED <input type="checkbox"/> SERVICES PERFORMED OUTSIDE OF CALIFORNIA <input type="checkbox"/> I am A US Citizen <input type="checkbox"/> I Am A Permanent Resident Alien and I have a Green Card <input type="checkbox"/> I Am NOT a US Citizen and I DO NOT have a Permanent Resident Alien Green Card <input type="checkbox"/> Tax Exempt by Tax Treaty Country of Residency:_____	NOTE: a. An estate is a resident if decedent was a California resident at time of death. b. A trust is a resident if at least one trustee is a California resident. (<i>See reverse.</i>)
6	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 VENDOR REPRESENTATIVE'S NAME (<i>Type or Print</i>)	TITLE	TELEPHONE NUMBER
	SIGNATURE	DATE	EMAIL ADDRESS

STATE OF CALIFORNIA
VENDOR DATA RECORD
 STD. 204 (REV. 8-10) (REVERSE)

ARE YOU A RESIDENT OR A NONRESIDENT?

Each corporation, individual/sole proprietor, partnerships, estate or trust doing business with the State of 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. 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" 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.

More information on residency status can be obtained by calling the Franchise Tax Board at the numbers listed below:

From within the United States, call1-800-852-5711
 From outside the United States, call1-916-854-6500
 From hearing impaired with TDD, call1-800-822-6568

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 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 \$1500 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 listed 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 BUSINESS

Federal tax withholding regulations differ significantly from California tax withholding requirements. A tax analysis consultation and additional forms may be required 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 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. 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 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.

2016**Nonresident Withholding
Allocation Worksheet****587****The payee completes this form and returns it to the withholding agent.****Part I Withholding Agent**

Withholding agent's name

Address (apt./ste., room, PO box, or PMB no.)

City (If you have a foreign address, see instructions.)

State

ZIP code

Part II Nonresident Payee

Payee's name

☐ SSN or ITIN ☐ FEIN ☐ CA Corp no. ☐ CA SOS file no.

Address (apt./ste., room, PO box, or PMB no.)

City (If you have a foreign address, see instructions.)

State

ZIP code

Nonresident payee's entity type: (Check one)

☐ Individual/sole proprietor☐ Corporation☐ Partnership☐ Limited liability company (LLC)☐ Estate or trust**Part III Payment Type**

Nonresident payee: (Check one)

☐ Performs services totally outside California (no withholding required, skip to
Certification of Nonresident Payee)☐ Provides only goods or materials (no withholding required, skip to
Certification of Nonresident Payee)☐ Provides goods and services in California (see Part IV, Income Allocation)☐ Provides services within and outside California (see Part IV, Income Allocation)☐ Other (Describe) _____

If the nonresident payee performs all the services within California, withholding is required on the entire payment for services unless the payee is granted a withholding waiver from the Franchise Tax Board (FTB). For more information, get FTB Pub. 1017, Resident and Nonresident Withholding Guidelines.

Part IV Income Allocation

Gross payments expected from the withholding agent during the calendar year for:

(a) Within California**(b) Outside California****(c) Total payments****1 Goods and services:**

Goods/materials (no withholding required)

Services (withholding required)

2 Rents or lease payments**3 Royalty payments****4 Prizes and other winnings****5 Other payments****6 Total payments subject to withholding.**

Add column (a), line 1 through line 5

Nonresident withholding threshold amount: ... \$1,500.00**Backup withholding threshold amount:** ... \$0.00**Certification of Nonresident Payee****Sign
Here**To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov and search for **privacy notice**. To request this notice by mail, call 800. 852.5711.
Under penalties of perjury, I certify that the information provided on this document is true and correct. If the reported facts change, I will promptly inform the withholding agent.

Print or type payee's name

Telephone

Payee's signature

Date

Print or type representative's name and title

Telephone

Authorized representative's signature

Date

2016 Instructions for Form 587

Nonresident Withholding Allocation Worksheet

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

General Information

Backup Withholding – With certain limited exceptions, payers that are required to withhold and remit backup withholding to the Internal Revenue Service (IRS) are also required to withhold and remit to the Franchise Tax Board (FTB) on income sourced to California. The California backup withholding rate is 7% of the payment. For California purposes, dividends, interests, and any financial institution's release of loan funds made in the normal course of business are exempt from backup withholding. For more information, go to ftb.ca.gov and search for **backup withholding**.

If a payee has backup withholding, the payee must contact the FTB to provide a valid Taxpayer Identification Number (TIN) before filing a tax return. The following are acceptable TINs: social security number (SSN); individual taxpayer identification number (ITIN); federal employer identification number (FEIN); California corporation number (CA Corp no.); or California Secretary of State (CA SOS) file number. Failure to provide a valid TIN will result in the denial of the backup withholding credit.

A Purpose

Use Form 587, Nonresident Withholding Allocation Worksheet, to determine if withholding is required, and the amount of California source income subject to withholding.

Withholding is not required if payees are residents or have a permanent place of business in California. Get FTB Pub. 1017, Resident and Nonresident Withholding Guidelines, for more information.

Do not use Form 587 if any of the following apply:

- You sold California real estate. Use Form 593-C, Real Estate Withholding Certificate.
- The payee is a resident of California or is a non-grantor trust that has at least one California resident trustee. Use Form 590, Withholding Exemption Certificate.

- The payee is a corporation, partnership, or limited liability company (LLC) that has a permanent place of business in California or is qualified to do business in California. Foreign corporations must be qualified to transact intrastate business. Use Form 590.
- The payment is to an estate and the decedent was a California resident. Use Form 590.

Form 587 does not apply to payments for wages to employees. Wage withholding is administered by the California Employment Development Department (EDD). For more information, go to edd.ca.gov or call 888.745.3886.

B When to Complete

The withholding agent requests that the nonresident payee completes, signs, and returns Form 587 to the withholding agent when a contract is entered into and before a payment is made to the payee. The withholding agent relies on the certification made by the payee to determine the amount of withholding required, provided the completed and signed Form 587 is accepted in good faith.

Form 587 remains valid for the duration of the contract (or term of payments), 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 the facts.

The withholding agent retains Form 587 for a minimum of four years and must provide it to the FTB upon request.

C Income Subject to Withholding

California Revenue and Taxation Code (R&TC) Section 18662 and the related regulations require withholding of income or franchise tax on certain payments made to nonresidents (including individuals, corporations, partnerships, LLCs, estates, and trusts) for income received from California sources.

Withholding is required if total payments of California source income to the nonresident payee during the calendar year exceed \$1,500. The withholding rate is 7% unless the FTB grants a waiver. See General Information D, Waivers/Reductions.

Payments subject to withholding include the following:

- Payments for services performed in California by nonresidents.
- Payments made in connection with a California performance.
- Rent paid to nonresidents if the rent is paid in the course of the withholding agent's business.
- Payments to nonresidents for royalties from business activities sourced to California.
- Payments of prizes for contests entered in California.
- Distributions of California source income to nonresident beneficiaries from an estate or trust.
- Endorsement payments received for services performed in California.
- Other payments of California source income made to nonresidents.

Payments not subject to withholding include payments:

- To a resident of California or to a corporation, LLC, or partnership, with a permanent place of business in California.
- To a corporation qualified to do business in California.
- For sale of goods.
- For income from intangible personal property, such as interest and dividends, unless the property has acquired a business situs in California.
- For services performed outside of California.
- To a payee that is a tax-exempt organization under California or federal law. Use Form 590.
- To a payee that is a government entity.
- To reimburse a payee for expenses relating to services performed in California if the reimbursement is separately accounted for and not subject to federal Form 1099 reporting. Corporate payees, for purposes of this exception, are treated as individual persons.

D Waivers/Reductions

A nonresident payee may request that withholding be waived. To apply for a withholding waiver, use Form 588, Nonresident Withholding Waiver Request. A nonresident taxpayer has the option to request a reduction in the amount to be withheld. To apply for a withholding

reduction, use Form 589, Nonresident Reduced Withholding Request. The FTB does not grant reductions or waivers for backup withholding.

E Requirement to File a California Tax Return

A payee's exemption certification on Form 587 does not eliminate the requirement to file a California tax return and pay the tax due.

You may be assessed a penalty if:

- You do not file a California tax return.
- You file your tax return late.
- The amount of withholding does not satisfy your tax liability.

For information on California filing requirements, go to **ftb.ca.gov**.

F How to Claim Non-Wage Withholding Credit

Claim your non-wage withholding credit on one of the following:

- Form 540, California Resident Income Tax Return
- Form 540NR Long, California Nonresident or Part-Year Resident Income Tax Return
- Form 541, California Fiduciary Income Tax Return
- Form 100, California Corporation Franchise or Income Tax Return
- Form 100S, California S Corporation Franchise or Income Tax Return
- Form 100W, California Corporation Franchise or Income Tax Return — Water's-Edge Filers
- Form 109, California Exempt Organization Business Income Tax Return
- Form 565, Partnership Return of Income
- Form 568, Limited Liability Company Return of Income

Specific Instructions

Definitions – For withholding terms and definitions, go to **ftb.ca.gov** and search for **withholding terms**.

Private Mail Box (PMB) – Include the PMB in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Foreign Address – Follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

Part I – Withholding Agent

Enter the withholding agent's business or individual information, not both.

Part II – Nonresident Payee

Enter the payee's business or individual information, not both. Check the appropriate TIN box and provide the ID number.

Part III – Payment Type

The nonresident payee must check the box that identifies the type of payment being received.

Part IV – Income Allocation

Use Part IV to identify payments that are subject to withholding. Only payments sourced within California are subject to withholding. Services performed in California are sourced in California. In the case of payments for services performed when part of the services are performed outside California, enter the amount paid for performing services within California in column (a). Enter the amount paid for performing services while outside California in column (b). Enter the total amount paid for services in column (c).

If the payee's trade, business, or profession carried on in California is an integral part of a unitary business carried on within and outside California, the amounts included on line 1 through line 5 should be computed by applying the payee's California apportionment percentage (determined in accordance with the provisions of the Uniform Division of Income for Tax Purposes Act) to the payment amounts. For more information on apportionment, get Schedule R, Apportionment and Allocation of Income.

Withholding Agent

Keep Form 587 for your records. **Do not** send this form to the FTB unless it has been specifically requested.

Withholding, excluding backup withholding, is optional at the discretion of the withholding agent on the first \$1,500 in payments made during the calendar year. Withholding must begin as soon as the total payments of California source income for the calendar year exceed \$1,500. If backup withholding is required, there is no set minimum threshold and it supersedes all types of withholding.

If circumstances change during the year (such as the total amount of payments), which would change the amount on line 6, the payee must submit a new Form 587 to the withholding agent reflecting those

changes. The withholding agent should evaluate the need for a new Form 587 when a change in facts occurs.

Certification of Nonresident Payee

The payee and/or the authorized representative must complete, sign, date, and return this form to the withholding agent.

Authorized representatives include those persons the payee authorized to act on their behalf through a power of attorney, a third party designee, or other individual taxpayers authorized to view their confidential tax data via a waiver or release.

Additional Information

For additional information or to speak to a representative regarding this form, call the Withholding Services and Compliance telephone service at:

Telephone: **888.792.4900**
916.845.4900

Fax: 916.845.9512

OR write to:

WITHHOLDING SERVICES AND
COMPLIANCE MS F182
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

You can download, view, and print California tax forms and publications at **ftb.ca.gov**.

OR to get forms by mail write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

For all other questions unrelated to withholding or to access the TTY/TDD numbers, see the information below.

Internet and Telephone Assistance

Website: **ftb.ca.gov**
Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States
TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

Asistencia Por Internet y Teléfono

Sitio web: **ftb.ca.gov**
Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos
TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla