# **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.			
2	Check the boxes that apply to Sacramento Co	untv's payment	ts to you	
PAYMENT TYPE	☐ Goods ☐ Services ☐ Medical Services ☐ Rents/Leas	_	•	
3	NAME (as shown on your income tax return)			
PAYEE	TRADE NAME OR DBA (if different from line 1)			
INFORMATION	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)			
4	PARTNERSHIP (FEIN) CORPORATION (FEIN) (MARK	ONLY ONE TYP	F):	
PAYEE ENTITY	□ ESTATE OR TRUST (FEIN)       □ MEDICAL (e.g. dentistry, chiropractic, etc.)         LIMITED LIABILITY COMPANIES (LLC):       □ LEGAL (e.g. attorney services)         □ CORPORATION (FEIN)       □ EXEMPT (nonprofit) Exempt payee code if any(see next page)         □ PARTNERSHIP (FEIN)       □ ALL OTHERS			
TYPE	SOLE PROPRIETORSHIP (SSN)			
CHECK ONE BOX ONLY	□ GOVERNMENT ENTITIES – Federal, State, and Local (Including School Districts) □ INDIVIDUAL OR SOLE PROPRIETOR (MUST PROVIDE SSN) 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.			
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)  SOCIAL SECURITY NUMBER OF OWNER  OWNER'S FULL NAME (Print)  First Middle Initial Last			
5	California Resident – Qualified to do business in California or maintains a perr	nanent place of bu	anent place of business in California. NOTE	
	If California Resident and P.O. Box provided in "3" above, provide physical California address:			(SEE NEXT
	☐ California Nonresident — Payments to nonresidents for services may be subject to State income tax withholding. (See Nonresident Withholding on next page) ☐ No Services performed in California. ☐ Copy of Franchise Tax Board waiver of State withholding attached.			PAGE)
	CALIFORNIA SELLER'S PERMIT NUMBER – if applicable			
	CALIFORNIA SELLER S PERMIT NOMBER – IT applicable			
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)				
	SIGNATURE OF U.S. PERSON	DATE	TELEPHONE NUMBER	

(REV November 2013)

# **County of Sacramento**

County of Sacramento Payee Data Record (REV November 2013)

#### **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 **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 an 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:

#### **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.

### **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.