

PAYEE DATA RECORD

(CSUSM 204 Rev. 06/17)

1	<p>Requirement to Complete Payee Data Record, CSUSM 204</p> <p>A completed Payee Data Record, CSUSM 204, is required for payments to all non-governmental entities and will be kept on file at each State agency. Since each State agency with which you do business must have a separate CSUSM 204 on file, it is possible for a payee to receive this form from various State agencies.</p> <p>Payees who do not wish to complete the CSUSM 204 may elect to not do business with the State. If the payee does not complete the CSUSM 204 and the required payee data is not otherwise provided, payment may be reduced for federal backup withholding and nonresident State income tax withholding. Amounts reported on Information Returns (1099) are in accordance with the Internal Revenue Code and the California Revenue and Taxation Code.</p>
2	<p>Enter the payee's legal business name. Sole proprietorships must also include the owner's full name. An individual must list his/her full name. The mailing address should be the address at which the payee chooses to receive correspondence. Do not enter payment address or lock box information here.</p>
3	<p>Check the box that corresponds to the payee business type. Check only one box. Corporations must check the box that identifies the type of corporation. The State of California requires that all parties entering into business transactions that may lead to payment(s) from the State provide their Taxpayer Identification Number (TIN). The TIN is required by the California Revenue and Taxation Code Section 18646 to facilitate tax compliance enforcement activities and the preparation of Form 1099 and other information returns as required by the Internal Revenue Code Section 6109(a).</p>
4	<p>Check the box(es) that best describes payee's primary business, e.g. if payee provides goods and services, please check both boxes.</p>
5	<p>Small business and DVBE Information. Check all boxes that apply and provide OSBCR Certification Number.</p>
6	<p>California resident or nonresident:</p> <p>A corporation will be defined as a "resident" if it has a permanent place of business in California or is qualified through the Secretary of State to do business in California.</p> <p>A partnership is considered a resident partnership if it has a permanent place of business in California. An estate is a resident if the decedent was a California resident at time of death. A trust is a resident if at least one trustee is a California resident.</p> <p>For individuals and 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 that 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.</p> <p>Payments to all nonresidents may be subject to withholding. Nonresident payees performing services in California or receiving rent, lease, or royalty payments from property (real or personal) located in California may have 7% of their total payments withheld for State income taxes.</p> <p>For information on Nonresident Withholding, contact the Franchise Tax Board at the numbers listed below: Withholding Services and Compliance Section: 1-888-792-4900 E-mail address: wscs.gen@ftb.ca.gov For hearing impaired with TDD, call: 1-800-822-6268 Website: www.ftb.ca.gov</p> <p>Neither a U.S. Citizen nor a Permanent Resident Alien for federal tax purposes:</p> <p>Federal tax withholding regulations differ significantly from California tax withholding requirements. Nonresident alien payees performing services in the United States may have 30% of their total payments withheld for Federal income taxes. Additional paperwork may have to be filled out.</p> <p>Refer to the IRS website for tax analysis and forms: http://www.irs.gov</p>
7	<p>Provide the name, title, signature, and telephone number of the individual completing this form. Provide the date the form was completed.</p>
8	<p>This section must be completed by the State agency requesting the CSUSM 204.</p>
	<p>Privacy Statement</p> <p>Section 7(b) of the Privacy Act of 1974 (Public Law 93-579) requires that any federal, State, or local governmental agency, which requests an individual to disclose their 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.</p> <p>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 of up to \$20,000.</p> <p>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. All questions should be referred to the requesting State agency listed page 2 of this form.</p>

PAYEE DATA RECORD

(Required when receiving payment from the State of California in lieu of IRS W-9)
(CSUSM 204 Rev. 06/17)

1	<p>INSTRUCTIONS: Complete all information on this form. Sign, date, and return to the State agency (department/office) address shown at the bottom of this page. Prompt return of this fully completed form will prevent delays when processing payments. Information provided in this form will be used by state agencies to prepare Information Returns (Form 1099) and for withholding on payments to nonresident payees. See page 1 for more information and Privacy Statement.</p> <p>NOTE: Governmental entities, federal, state, and local (including school districts) are not required to submit this form.</p>
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2	PAYEE'S LEGAL BUSINESS NAME (Type or Print)		
	SOLE PROPRIETOR – ENTER NAME AS SHOWN ON SSN (Last, First, M.I.)		E-MAIL ADDRESS
	MAILING ADDRESS		WEB ADDRESS
	CITY, STATE, ZIP CODE	PHONE NUMBER	FAX NUMBER

3	<p>PAYEE ENTITY TYPE</p> <p>CHECK ONE BOX ONLY</p>	<p><input type="checkbox"/> INDIVIDUAL OR SOLE PROPRIETOR</p> <p><input type="checkbox"/> ESTATE OR TRUST</p> <p><input type="checkbox"/> LIMITED LIABILITY COMPANY (LLC)</p> <p><input type="checkbox"/> PARTNERSHIP</p>	<p>CORPORATION:</p> <p><input type="checkbox"/> MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.)</p> <p><input type="checkbox"/> LEGAL (e.g., attorney services)</p> <p><input type="checkbox"/> EXEMPT (nonprofit)</p> <p><input type="checkbox"/> ALL OTHERS</p>	<p>NOTE: Payment will not be processed without an accompanying taxpayer I.D. number</p>
		<p>ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): _____ - _____</p> <p>OR</p> <p>ENTER SOCIAL SECURITY NUMBER/ _____ - _____ - _____</p> <p style="font-size: small;">(SSN required by authority of California Revenue and Tax Code Section 18646)</p>		

4	<p><input type="checkbox"/> EQUIPMENT/SUPPLIES/GOODS <input type="checkbox"/> SERVICES - NON MEDICAL <input type="checkbox"/> SERVICES - MEDICAL <input type="checkbox"/> ROYALTIES</p> <p><input type="checkbox"/> RENT <input type="checkbox"/> ATTORNEY FEES <input type="checkbox"/> LEGAL SETTLEMENT <input type="checkbox"/> OTHER - PLEASE SPECIFY: _____</p>
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5	<p><input type="checkbox"/> CA Certified Small Bus - OSBCR Cert No. _____</p> <p><input type="checkbox"/> CA Certified Disabled Vet - OSBCR Cert No. _____</p> <p><input type="checkbox"/> WBE Women Owned Bus - Cert No. _____</p> <p><input type="checkbox"/> CA Certified Micro Bus - OSBCR Cert No. _____</p> <p><input type="checkbox"/> MBE Minority Owned Bus - Cert No. _____</p>
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6	<p>PAYEE RESIDENCY STATUS</p>	<p>California State Tax Withholding Status (Applies to all Payees):</p> <p><input type="checkbox"/> California resident - Qualified to do business in California or maintains a permanent place of business in California.</p> <p><input type="checkbox"/> California nonresident (see page 1) - Payments to nonresidents for services may be subject to State income tax withholding.</p> <p style="margin-left: 40px;"><input type="checkbox"/> No services performed in California.</p> <p style="margin-left: 40px;"><input type="checkbox"/> Copy of Franchise Tax Board waiver of State withholding attached.</p> <p>For Federal Income Tax Withholding Status (Applies to Individuals Only) (Please Check One):</p> <p><input type="checkbox"/> US Citizen <input type="checkbox"/> Permanent Resident Alien (Green Card Holder)</p> <p><input type="checkbox"/> Neither a US Citizen nor a Permanent Resident Alien - see note</p> <p style="margin-left: 40px;">Visa type: _____ Country of Residency: _____</p>	<p>NOTE: If the individual is not a US Citizen or Permanent Resident Alien (Green Card Holder), the individual may have to fill out additional paperwork. (see page 1)</p>
		<p>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 below.</p>	

7	AUTHORIZED PAYEE REPRESENTATIVE'S NAME (Type or Print)			TITLE
	SIGNATURE		DATE	PHONE NUMBER

8	<p>Please return completed form to:</p> <p>California State University San Marcos Corporation Accounts Payable Department 333 S. Twin Oaks Valley Road San Marcos, CA 92096-0001 Email: apcorp@csusm.edu Phone: (760) 750-4475 Fax: (760) 750-3286</p>
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