

# W-9 Request for Taxpayer Identification and Certification

**Return to:**  
Sonoma COE  
5340 Skylane Blvd.  
Santa Rosa, CA 95403

Information contained in this substitute Form W-9 will be used to prepare Information Returns (Form 1099 Misc.) and for withholding on payments to CA nonresidents reported on form CA592 for U.S. Entities and Individuals. Foreign Entities and Individuals should submit vendor information on Forms W-8/8233. Prompt return of this fully completed form will prevent delays when processing payments.

## Section 1-NAME & ADDRESS

Individual or Business Name: (as shown on income tax return) \_\_\_\_\_

**Business name/disregarded entity name, if different from above or  
If a Sole Proprietor Business, enter owner's Full Name (Last, First, MI)** \_\_\_\_\_

Email address \_\_\_\_\_ Phone # \_\_\_\_\_ Fax # \_\_\_\_\_

Home/Business address: \_\_\_\_\_

Remit-To-address (if different than above) \_\_\_\_\_

## SECTION 2: VENDOR FEDERAL TAX CLASSIFICATION & TYPE OF PAYMENT

\_\_\_\_ Individual/Sole Proprietor      \_\_\_\_ Partnership      \_\_\_\_ S-Corporation      \_\_\_\_ C-Corporation  
\_\_\_\_ Medical Corporation      \_\_\_\_ Exempt Organization (Not for Profit)      \_\_\_\_ Estate or Trust  
\_\_\_\_ Limited Liability Company, enter the tax classification (C=C Corporation, S=S Corporation, P=Partnership)  
\_\_\_\_ Other      **Foreign Individuals and Entities should submit the proper Form W-8 lieu of this form.**

## SECTION 3-VENDORS'S TAXPAYER ID NUMBER

Social Security Number is required for Individual/Sole Proprietor

Social Security Number (Individual or Sole Proprietor) \_\_\_\_\_

Federal Employer Identification Number (FEIN) \_\_\_\_\_  
(Corporation, Partnership, Estate or Trust, LLC)

## SECTION 4-To be completed by CalSTRS and CalPERS Retirees

**Payments issued to you will be reported to the applicable retirement system.**

Date of Retirement from CalSTRS \_\_\_\_\_

Date of Retirement from CalPERS \_\_\_\_\_

## Section 5-Vendor Residency Declaration for Tax Purposes

All payment made are subject to Federal and/or California State tax withholding requirements (see page 2)

**Check all boxes that apply:**

- \_\_\_\_ I am a US citizen
- \_\_\_\_ I am a Permanent Resident Alien and I have a Green Card (Attach copy of documentation)
- \_\_\_\_ I am NOT a US citizen and I do not have a Permanent Resident Green Card

**Please refer to the applicable Form W-8 in lieu of this form**

### State of California Residency Certification (you must check one)

- \_\_\_\_ California Resident-Qualified to do business in CA or have a permanent place of business in CA.
- \_\_\_\_ California Nonresident (see page 2, section 5) Payments to CA nonresidents may be subject to 7% tax withholding. Attach a completed CA587 non-CA resident withholding allocation worksheet.
- \_\_\_\_ A withholding Exemption Certificate (CA590) is attached.
- \_\_\_\_ All services related to this payment are performed OUTSIDE the State of California.  
Form 587 & Form 590 can be found at <https://www.scoe.org/pub/htdocs/vendors.html>

## Section 6-CERTIFYING SIGNATURE

I hereby certify that under penalty of perjury:

- Under the law in 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.
- The payee's TIN is correct.
- The payee is not subject to backup withholding due to failure to report interest and dividend income.
- \*The payee is a U.S. person, and the payee is exempt from FATCA reporting.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

# W-9 Request for Taxpayer Identification and Certification

## VENDOR INFORMATION FORM

### Requirements to Complete Vendor Information Form

A completed Vendor Information Form is required. Information contained in this form will be used to prepare Information Returns (Form 1099 Misc.) and for withholding on payments to California nonresidents reported on form CA592. Prompt return of this fully completed form will prevent delays when processing payments.

### SECTION 1

Enter the Payee's legal name/business name. Sole proprietorships must also include the owner's full name. An individual must list his/her full name. The home/business address should be the address at which the payee chooses to receive correspondence.

### SECTION 2

Check ONE box that corresponds to the payee entity type.

### SECTION 3

The IRS requires that all parties entering into business transactions that may lead to payments(s) provide their Taxpayer Identification Number (TIN). The TIN is required 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). Individuals and sole proprietorships shall provide Social Security Number (SSN). Individuals and Sole Proprietorships may also include their Federal Employer Identification (FEIN) along with the SSN if you have one. Only partnerships, estates, trusts, and corporations will enter their Federal Employer Identification Number (FEIN).

### SECTION 4

This section is to be completed by retirees of CalSTRS and CalPERS retirement systems. Check the appropriate box.

### SECTION 5

#### Are you a California resident or nonresident?

A California 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. A permanent place of business must be a permanent office within California that is staffed by employees.

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 the time of death. A trust is a resident if at least one trustee is a California resident.

Generally, an individual who comes to California for the 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.

Payments to all nonresidents may be subject to CA 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 \$1,500 or less for the calendar year. Non-resident U.S. vendors may apply for an exemption or reduction from withholding on California Forms 588 and 589.

### SECTION 6

Provide the name and signature of the beneficial owner of the payment requested or authorized agent of beneficial owner.