

Working As A Foreign Vendor for SCOE

As a foreign vendor doing business with the Sonoma County Office of Education, you must complete applicable tax forms that are required to determine your tax and withholding status. You must submit the required form(s) **prior to doing business with SCOE**. Failure to submit the completed form(s) can delay or require adjustments to your payments. More information, along with links to the below-mentioned form(s), can be found on our website at www.scoe.org under the **SCOE Vendor page** at www.scoe.org/vendor.

United States Federal Tax Forms Required

As a foreign individual/entity, you are required to submit one of the U.S. Federal Forms W-8. **The IRS requires a mailed original ink signed and dated form to be obtained. A faxed or emailed copy is not acceptable.** The foreign individual/entity will need to determine the type of Form W-8 that applies to them. **Foreign individuals receiving payments for services, rentals, or royalties may be subject to a 30% withholding tax unless you qualify for exemption through Form W-8.**

A brief description of forms is listed below. Please refer to the IRS instruction forms for specific details about each W-8 form.

- **[Form W-8BEN](#)** – Used by individuals to claim foreign status or treaty benefits. You must complete:
 - Part I (1) Identification
 - Part III (3) Certification
 - In addition, complete Part II (2) for Claim of Tax Treaty Benefits **to be exempt from 30% withholding**
- If you are an individual payee claiming treaty benefits on payments for services rendered in the U.S., you must provide Form 8233, instead of filling out Part II (2) of W-8BEN.
- **[Form W-8BEN-E](#)** – Used by entities to claim foreign status or treaty benefits. You must complete:
 - Part I (1) Identification
 - Part XXX (30) Certification
 - In addition, complete Part III (3) for Claim of Tax Treaty Benefits **to be exempt from 30% withholding**
- **[Form W-8ECI](#)** – Used primarily by the payee or beneficial owner indicating that they have a physical location of business in the U.S. and all the income listed on the form is effectively connected with the conduct of a trade or **business within the U.S.**
 - The type of income must be identified on Line 11 of the form to qualify for exemption. If it is not listed, we are required to obtain from the entity a different type of W-8 form.
 - A U.S. tax identification number is required for exemption from tax withholding.

California State Tax Forms

If services or rentals are provided in the state of California (CA), an **additional withholding rate of 7%** will be withheld from payments that exceed \$1,500 in the calendar year (CA Revenue and Taxation Code Section #18662). **California does not recognize any foreign treaty exemptions.** Types of income subject to withholding include, but are not limited to: payments for services performed in CA; payments of leases; payments for rent and royalties for property (real or personal) located in CA.

If you meet the criteria for California withholding, you may apply for a waiver from the state of California by contacting the [California Franchise Tax Board](#) at (916) 845-4900. A California Non-Resident Withholding Waiver must be received **before payment is processed by SCOE** to apply the exemption from the required 7% withholding. For information on CA state tax liabilities or to request a waiver or reduced withholding rate contact:

Nonresident Withholding Waiver Requests

Franchise Tax Board

PO Box 651

Sacramento, CA 95812-0651

Telephone: (916) 845-4900

Fax: (916) 845-4831

www.ftb.ca.gov

Submitting Forms to SCOE

Please return your completed form(s) (and/or waiver) by mail to:

Sonoma County Office of Education
Attn: Vendor Setup / Business Services
5340 Skylane Boulevard
Santa Rosa, CA 95403

Reminder: Faxed or emailed copies of forms are not acceptable for foreign vendors.

Last Updated: January 2023