

## Coast Community College District

## PAYEE DATA RECORD

(Required in lieu of IRS W-9)

<b>PLEASE RETURN or FAX TO:</b>	Coast Community College District Attn: Purchasing Department 1370 Adams Ave Costa Mesa, CA 92626 Phone: (714) 438-4600 FAX: (714) 438-4695	<b>PURPOSE:</b> Information contained in this form will be used by the District to prepare State of California Employment Development Department DE542 Reporting, Internal Revenue Form 1099, and for withholding on payments to nonresident payees. <b>Prompt return of this fully completed form will prevent delays when processing payment.</b> <i>(See Privacy Act Notice on page 4 of instructions)</i>
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**PARTS 1-7 are to be completed by PAYEE**

<b>PART 1</b> <b>PAYEE DATA</b> Please print using block letters. Indicate which name for payments by checking the box.	<b>Name</b> (If sole proprietor or single-owner LLC, enter owner's full name here — Last Name, First Name, and Middle Initial) (See page 2, <b>Specific Instructions</b> ): ▶		
	<b>Business name</b> , if different from above—trade or "doing business as (DBA)" name. (See page 2, <b>Specific Instructions</b> ) ▶		
	<b>Mailing address</b> (Number and Street including Suite No. or Apartment No. — <b>DO NOT USE POST OFFICE BOX ADDRESS</b> ): ▶		
	<b>City, state and zip code:</b> ▶		
	<b>Phone number:</b> ▶	<b>Fax number:</b> ▶	<b>Email:</b> ▶

<b>PART 2</b> <b>PAYEE ENTITY TYPE</b> CHECK ONE BOX ONLY	<input type="checkbox"/> <b>MEDICAL CORPORATION</b> (including dentistry, podiatry, psychotherapy, optometry, chiropractic, etc.) <input type="checkbox"/> <b>EXEMPT CORPORATION (Nonprofit)</b> <input type="checkbox"/> <b>ALL OTHER CORPORATIONS</b>	<input type="checkbox"/> <b>PARTNERSHIP</b> <input type="checkbox"/> <b>LIMITED LIABILITY PARTNERSHIP (LLP)</b> <input type="checkbox"/> <b>LIMITED LIABILITY COMPANY (LLC) ELECTING CORPORATE STATUS ON FORM 8832</b>	<input type="checkbox"/> <b>ESTATE OR TRUST</b> <input type="checkbox"/> <b>INDIVIDUAL/SOLE PROPRIETOR</b> <input type="checkbox"/> <b>LIMITED LIABILITY COMPANY (LLC) Single Owner</b> <input type="checkbox"/> <b>FEDERAL/STATE/LOCAL GOVERNMENT</b>
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<b>PART 3</b> <b>PAYEE'S TAXPAYER I.D. NUMBER</b>	<b>SOCIAL SECURITY NUMBER IS REQUIRED FOR INDIVIDUAL/SOLE PROPRIETOR BY AUTHORITY OF THE REVENUE AND TAXATION CODE SECTION 18646.</b> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">           IF PAYEE ENTITY TYPE IS A CORPORATION, PARTNERSHIP, LLP, CORPORATE STATUS LLC, ESTATE OR TRUST, OR FEDERAL/STATE/LOCAL GOVERNMENT, ENTER FEIN:  <div style="border-bottom: 1px solid black; width: 100%; text-align: center;">   </div>           FEDERAL EMPLOYER'S IDENTIFICATION NUMBER (FEIN)         </div> <div style="width: 45%;">           IF PAYEE ENTITY TYPE IS INDIVIDUAL/SOLE PROPRIETOR, OR SINGLE OWNER LLC, ENTER SSN:  <div style="border-bottom: 1px solid black; width: 100%; text-align: center;">   </div>           SOCIAL SECURITY NUMBER (SSN)         </div> </div>	<b>NOTE: Payment will not be processed without an accompanying taxpayer I.D. number.</b>
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<b>PART 4</b>	<b>FOR U.S. PAYEES EXEMPT FROM BACKUP WITHHOLDING</b> (See page 3 of instructions)	<input type="checkbox"/> Exempt from backup withholding
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<b>PART 5</b> <b>PAYEE RESIDENCY STATUS</b>	CHECK APPROPRIATE BOXES <input type="checkbox"/> California Resident — Qualified to do business in CA or a permanent place of business in CA <input type="checkbox"/> Nonresident (See page 3 of instructions) Payments to non residents for services may be subject to state withholding <div style="margin-left: 20px;"> <input type="checkbox"/> WAIVER OF STATE WITHHOLDING FROM FRANCHISE TAX BOARD ATTACHED  <input type="checkbox"/> SERVICES PERFORMED OUTSIDE OF CALIFORNIA         </div>	<b>NOTE:</b> <b>a.</b> An estate is a resident if decedent was a California resident at time of death. <b>b.</b> A trust is a resident if at least one trustee is a California resident. (See page 3 of instructions)
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<b>PART 6</b> <b>CERTIFYING SIGNATURE</b>	<b>Under penalties of perjury, I certify that:</b> 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), <b>and</b> 2. I am not subject to backup withholding because: <b>(a)</b> I am exempt from backup withholding, or <b>(b)</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 or dividends, or <b>(c)</b> the IRS has notified me that I am no longer subject to backup withholding, <b>and</b> 3. I am a U.S. person (including a U.S. resident alien) <b>Certification Instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN (See the attached instructions.)	
	SIGNATURE OF U.S. PERSON ▶	DATE ▶

<b>PART 7</b> <b>TYPE OF BUSINESS ENTERPRISE</b>	CHECK IF APPLICABLE AND PROVIDE A COPY OF CERTIFICATION <input type="checkbox"/> Disabled Veteran Business Enterprise <input type="checkbox"/> Minority Business Enterprise <input type="checkbox"/> Woman Owned Business Enterprise
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# Coast Community College District

## PAYEE DATA RECORD

(Required in lieu of IRS Form W-9)

### 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, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

**U.S. Person.** Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

**Note:** *If a requester gives you a form other than Form W-9 to request your TIN, **you must use the requester's form if it is substantially similar to IRS Form W-9.***

**Foreign Person.** If you are a foreign person, use the appropriate Form W-8 (see **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specified the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a **nonresident alien or a foreign entity** not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must withhold and pay to the IRS 30% of such payments (29% **after** December 31, 2003; 28% **after** December 31, 2005). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will **not** be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

### Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part 6 instructions given below for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the Part 4 instructions and the separate **Instructions for the Requester of Form W-9**.

### Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

### Specific Instructions

#### PART 1—PAYEE DATA (NAME)

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle the name of the person or entity whose number you enter in Part 3 of the form.

**Sole proprietor.** Enter your **individual** name as shown on your social security card in the "Name" box of Part 1. You may enter your business, trade, or "doing business as (DBA)" name in the "Business Name" box. **You may not enter only the business name.**

**Limited liability company (LLC).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701.3, **enter the owner's name in the "Name" box.** Enter the LLC's name in the "Business Name" box.

**Other entities.** Enter your business name as shown on required Federal tax documents in the "Name" box. This name should match the name shown on the charter or other legal documents creating the entity. You may enter any business, trade, or DBA name in the "Business name" box.

#### PART 2—PAYEE ENTITY TYPE. Please check appropriate box.

**Note:** *You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).*

#### PART 3—PAYEE'S TAXPAYER IDENTIFICATION NUMBER (TIN)

**Enter your TIN in the appropriate box.** If you are a **resident alien** and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

# Coast Community College District

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If you are a **sole proprietor**, the District and the **IRS prefer that you enter your social security number. The State of California Employment Development Department requires your SSN on the DE542 report.**

If you are a single-owner **LLC** that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** in Part 1), **enter your SSN.** If the LLC is a corporation, partnership, etc., enter the entity's EIN.

**Note:** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office or get this form on-line at [www.ssa.gov/online/sst.html](http://www.ssa.gov/online/sst.html). You may also get this form by calling 1-800-772-1213. Use **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's internet Web Site at [www.irs.gov](http://www.irs.gov).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Writing "Applied For" means that you have already applied for a TIN **or** that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

### PART 4—EXEMPT FROM BACKUP WITHHOLDING

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in Part 4.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note:** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

**Exempt payees.** Backup withholding is **not required** on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);
2. The United States or any of its agencies or instrumentalities;
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. An international organization or any of its agencies or instrumentalities;
6. A corporation;
7. A foreign central bank of issue;
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States.
9. A futures commission merchant registered with the commodity Futures Trading Commission;
10. A real estate investment trust;
11. An entity registered at all times during the tax year under the Investment Company Act of 1940;

12. A common trust fund operated by a bank under section 584(a);
13. A financial institution;
14. A middleman known in the investment community as a nominee or custodian; or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, **1** through **15**.

If the payment is for...	THEN the payment is exempt for...
Interest and dividend payments	All exempt recipients except for <b>9</b>
Broker transactions	Exempt recipients <b>1</b> through <b>13</b> . Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients <b>1</b> through <b>5</b>
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt recipients <b>1</b> through <b>7</b> <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are **not exempt** from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

### PART 5—RESIDENCY STATUS

Each corporation, individual, sole proprietor, partnership, estate or trust doing business with the MiraCosta Community College District 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 **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, call ..... 1-800-338-0505

From outside the United States, call ..... 1-916-845-6600

For hearing impaired with TDD, call..... 1-800-822-6268

### Are You Subject To Nonresident Withholding?

**Coast Community College District**  
**PAYEE DATA RECORD**  
**(Required in lieu of IRS Form W-9)**

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 FTB 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 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:

Franchise Tax Board  
Nonresident Withholding Section  
Attention: State Agency Withholding Coordinator  
PO Box 651 Sacramento, CA 95812-0651  
Telephone: (916) 845-4900  
FAX: (916) 845-4831

**If the Franchise Tax Board has authorized a reduced rate of withholding or waiver, attach a copy to this form.**

**PART 6—CERTIFICATION**

To establish to the withholding agent that you are a U.S. person, or resident alien, sign the PAYEE DATA RECORD Form. The withholding agent may request you to sign even if items 1, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in PART 2 should sign (when required). Exempt recipients, see **Exempt from backup withholding** on page 2.

**Signature requirements.** Complete the certification as indicated in **1** through **5** below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item **2** in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payment to corporations).

- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified state tuition program payments (under section 529), IRA or Archer MSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**PART 7—TYPE OF BUSINESS ENTERPRISE**

Please check every box that applies and attach appropriate certification.

**What Name/Number to Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-Called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or single-owner LLC	The owner—See Footnote 3
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner—See 5 above and Footnote 3.
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

<sup>1</sup> List first and circle the name of the persons whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> **You must show your individual name**, but you may also enter your business or "DBA" name. **The District and the IRS prefer that you provide your SSN. The District needs your SSN for State of California EDD DE542 reporting purposes. You may provide both you SSN and your EIN. The SSN will only be used for State of California EDD DE542 reporting; your EIN will be used for IRS 1009MISC reporting**

<sup>4</sup> List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed

**Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.