

State of California Vendor Data Record

Form 204 (CSU Stanislaus 07/10)

Required in lieu of IRS W-9 when doing business with the State of California

For Financial Services Use Only

Taxable Non-Taxable Use Tax

Attn: _____

Vendor: _____

BusUnit: _____

All Sections (2 through 7) Must Be Completed

Section 1	California State University, Stanislaus Financial Services – Accounts Payable One University Circle Turlock, California 95382 Fax: (209) 667-3076		Purpose: Information contained in this form will be used by state agencies to prepare information returns (Form 1099) and for withholding on payments to non-resident vendors. Prompt and accurate completion of this form will prevent delays while processing your payments. (See Privacy Statements on Page 2). Note: Federal, State, and local entities (including school districts) are not required to submit this form.	
Section 2 Name and Address	Vendor's Business Name:		Phone:	Fax:
	Sole Proprietor Owner's Full Name (Last, First, MI):		E-Mail:	
	Mailing Address (Street No. or PO Box No.):		Remit-to Address:	
	City, State and Zip Code:		Remit-to City, State and Zip Code:	
Section 3 Payee Entity Type Choose One Type Only	Federal Employer Identification Number (FEIN): [][]-[][][][][][][][][][][][][][][] <input type="checkbox"/> Partnership/LLC <input type="checkbox"/> Corporation: (Select Type) <input type="checkbox"/> Medical <input type="checkbox"/> Legal <input type="checkbox"/> Exempt (Non-Profit) <input type="checkbox"/> All Other Corporations <input type="checkbox"/> Estate/Trust			
	Other Payee Entity: <input type="checkbox"/> Government <input type="checkbox"/> Employee <input type="checkbox"/> Student			
Individual or Sole Proprietor – Social Security Number: [][][][]-[][][]-[][][][][][][][][][][][][][][] Note: Payment cannot be processed without a Taxpayer ID. Social Security Numbers are required for Individual/Sole Proprietor by authority of the revenue and tax Section 18646 (See Instructions)				
Section 4 Small Business DVBE Information	<input type="checkbox"/> Minority Owned/Managed Business <input type="checkbox"/> Women Owned/Managed Business	<input type="checkbox"/> CA Certified Small Business -OSBCR Certification Reference No.: <input type="checkbox"/> CA Certified Micro Business -OSBCR Certification Reference No.: <input type="checkbox"/> CA Certified Disabled Veteran -OSBCR Certification Reference No.:		
Section 5 Vendor Activity	Check the Box That Describes Your Primary Business <input type="checkbox"/> Equipment & Supplies <input type="checkbox"/> Services: Non-Medical <input type="checkbox"/> Services: Medical (06) <input type="checkbox"/> Attorney Fees (14) <input type="checkbox"/> Rent (01) <input type="checkbox"/> Other Income – Stipends (03) <input type="checkbox"/> Not Rep <input type="checkbox"/> Non-Employee Compensation (07) <input type="checkbox"/> Other -Specify:			
Section 6 Vendor Residency Status For Tax Purposes All Payments Made to the University are Subject to Federal and California State Tax Laws	Check All Boxes That Apply Federal Income Tax Withholding Status (Applies to Individuals Only): <input type="checkbox"/> I am a U.S. Citizen <input type="checkbox"/> I am a Permanent Resident Alien and I Have a Green Card <input type="checkbox"/> I am not a U.S. Citizen and I do not have a Permanent Resident Green Card (Note: All Foreign Citizens/Entities must complete a tax analysis before payments can be made.) <input type="checkbox"/> Tax Exempt by Tax Treaty <input type="checkbox"/> Country of Residence: <input type="checkbox"/> All Services Related to This Payment are Performed Outside of the United States <input type="checkbox"/> Federal Income Tax Withheld (04) Note: Prior to making payments to foreign citizens, United States tax laws require all employers to perform a tax analysis with respect to country of citizenship to determine residency for Federal tax purposes. (Please see Page 2)			
	California State Tax Withholding Status (Applies to All Vendors): <input type="checkbox"/> CA – Qualified to do business in CA or have a permanent place of business in CA. <input type="checkbox"/> CA Non-resident (See Page 2) – Payments to CA non-residents may be subject to state taxes. <input type="checkbox"/> A Waiver from CA state tax withholding is attached (From the CA Franchise Tax Board). <input type="checkbox"/> All services related to this payment are performed OUTSIDE of the State of California. <input type="checkbox"/> State Tax Withheld (STATE) (7%) Note: An estate is a resident if decedent was a California resident at time of death. A trust is resident if one or more trustees are California residents. Rules for assessing State taxes differ significantly from Federal tax rules. (Please see Page 2)			
Section 7 Certifying Signature	I hereby certify under penalty of perjury that the information provided on this document is true and correct. If my residency status should change, I will promptly inform you.			
	Authorized Vendor Representative's Name:		Title:	
	Signature:		Date:	Phone:

PAYEE DATA RECORD

STD. 204 (Rev. 6-2003) (REVERSE)

1	<p><u>Requirement to Complete Payee Data Record, STD. 204</u></p> <p>A completed Payee Data Record, STD. 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 STD. 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 STD. 204 may elect to not do business with the State. If the payee does not complete the STD. 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. Complete E-mail, fax information, and remit-to address if different from mailing address.</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> <p>The TIN for individuals and sole proprietorships is the Social Security Number (SSN). Only partnerships, estates, trusts, and corporations will enter their Federal Employer Identification Number (FEIN).</p>								
6	<p><u>Are you a California resident or nonresident?</u></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 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.</p> <p>For information on Nonresident Withholding, contact the Franchise Tax Board at the numbers listed below:</p> <table border="0"> <tr> <td>Withholding Services and Compliance Section:</td> <td>1-888-792-4900</td> <td>E-mail address:</td> <td>wscs.gen@ftb.ca.gov</td> </tr> <tr> <td>For hearing impaired with TDD, call:</td> <td>1-800-822-6268</td> <td>Website:</td> <td>www.ftb.ca.gov</td> </tr> </table>	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
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						
7	<p>Provide the name, title, signature, and telephone number of the individual completing this form. Provide the date the form was completed.</p>								
	<p><u>Privacy Statement</u></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.</p> <p>All questions should be referred to the requesting State agency listed on the bottom front of this form.</p>								

**CALIFORNIA STATE UNIVERSITY STANISLAUS
CONSULTANT/INDEPENDENT CONTRACTOR DETERMINATION CHECKLIST**

This form is used to determine that the relationship between the consultant/independent contractor and California State University, Stanislaus (CSUS) is not that of employee/employer consistent with IRS regulations and the common law rules (see reverse).

CSU employees and immediate past employees must comply with new restrictions regarding contracting with the CSU. For more information please review CSU Coded Memo HR 2003-09 dated June 9, 2003 at <http://www.calstate.edu/HRAAdm/pdf2003/HR2003-09.pdf>

This form does not replace a contract or invoice. If you need help completing this form, phone Procurement Services at 3987. Forward the completed form to Procurement Services.

Section 1: To be completed by prospective consultant/independent contractor (i.e. service provider)

- Name of service provider: _____
- Mailing Address: _____
(street) (city, state) zip+4 (country)
- Social Security or Taxpayer Identification Number: _____
- Phone: _____ Fax: _____

Section 2: To be completed by service provider. Please answer all questions and sign in space provided.

- Is the service provider an incorporated entity? (i.e. incorporated, inc. corporation, corp.) _____yes _____no
If the answer to this question is "yes" and is documented, the service provider may be paid as an independent contractor. Skip to the signature section.

Section 3: To be completed by service provider. Please answer all questions and sign in space provided.

- Do you determine what means or methods to use in achieving the desired results? _____yes _____no
- Do you set your own priorities on time, effort, and hours of work? _____yes _____no
- Do you receive little or no training, supervision, or instruction from the University? _____yes _____no
- Do you provide similar services to other clients? _____yes _____no
- Do you engage in entrepreneurial activities in an established business at risk for loss? _____yes _____no
- Do you provide your own stationery, telephone, business forms, equipment, and tools? _____yes _____no
- (Attach copy of business card and/or yellow/business pages listing, along with a list of at least three clients for whom work has been performed during the past twelve months)
- Do you have your own insurance for work-related injuries? _____yes _____no
- Are you currently employed by any CSU campus or the CSU Chancellor's Office? _____yes _____no
- Have you been employed by any CSU campus or the CSU Chancellor's Office in the past 24 months? _____yes _____no
- Do you have a relative employed at CSUS? If yes, list relative's name and dept. _____yes _____no

I understand that amounts received under an independent contractor/consultant agreement are subject to all applicable federal and state income taxes and self-employment taxes, and that no taxes will be withheld from any payments due to me (except for payments to nonresident aliens) since I am not an employee of CSUS. Under penalty of perjury, I certify that the above information is true and correct.

Signature of Proposed Service Provider/Date

Section 4: To be completed by the CSUS Department requesting the service. If service provider is incorporated per Section 2, skip to the signature section.

Specific service to be provided: _____

Department requesting the services: _____

Departmental contact person: _____ Phone: _____

- Is the work performed by the service provider integral to the functioning of the University? _____yes _____no
- Will the service provider supervise or direct University employees as part of the service provided? _____yes _____no
- Is the relationship between the University and the service provider limited in duration? (back-to-back, recurring contracts could be considered to be a continuing relationship rather than separate, finite relationships) _____yes _____no
- Does this service provider perform essentially the same service as an employee of the University? _____yes _____no
- Has this service provider previously been paid as a University employee to perform essentially the same tasks? _____yes _____no

My responses to these questions are true and accurate to the best of my knowledge. I will notify Procurement Services promptly if our relationship with the worker changes significantly during the course of our contract. I understand that there are penalties for misclassifying a service provider. If the service provider is paid as a contractor and the IRS determines that the service provider should have been paid as an employee, the campus department initiating this request will be responsible for paying any taxes that should have been withheld but were not, plus interest penalties.

APPROVED/DISAPPROVED:

Departmental Representative's Signature/Date

Procurement Services Representative/Date

The U.S. Internal Revenue Code requires the presence of specific characteristics between the employer and the contractual provider of personal/professional services before an Independent Contractor relationship can exist. Before any performance of services, campus departments contracting for personal/professional services must assess the relationship with the individual provider to ensure that the individual is properly classified. An independent contractor is defined as an individual over whom the employer has the right to control or direct only the result of the work, and not the means and methods of accomplishing the result.

The IRS has established 20 guidelines to help employers determine whether a worker should be treated as an employee or an independent contractor for tax purposes. Those 20 guidelines are:

1. **Instructions.** Employees comply with their employer's instructions about when, where and how to work, or the employer has the right to control how a worker's work results are achieved. Independent contractors have more flexibility.
2. **Training.** Employees may receive training from their employers to perform services in a particular manner. Independent contractors usually use their own work methods and receive no training from those purchasing their services.
3. **Integration.** Employees' services are usually integrated into the business's operations because they are key to the success or the continuation of the business. Independent contractors are independent of the business's operation.
4. **Services Rendered Personally.** Employees render services personally. Independent contractors render services as contractors.
5. **Hiring Assistants.** Employees work for an employer. Independent contractors can hire, supervise and pay assistants under a contract that requires them to provide materials and labor and to be responsible for the results.
6. **Continuing Relationship.** Employees generally have ongoing relationships with their employers. Independent contractors' relationships will usually be more sporadic.
7. **Set Hours of Work.** Employers usually set their employees' work hours. Independent contractors usually set their own hours.
8. **Full-Time Required.** Employees may be required to work or to be available full-time. Independent contractors may work when and for whom they choose.
9. **Work Done on Premises.** Employees usually work on their employers' premises or on a route or at a location approved by their employers.
10. **Order or Sequence Set.** Employees may be required to perform services in the order or sequence set by their employers. Independent contractors can establish their own sequence.
11. **Reports.** Employees may be required to submit reports to their employers. Independent contractors are not required to submit reports to their clients.
12. **Payments.** Employees are paid by the hour, week or month. Independent contractors are usually paid by the job or through a commission.
13. **Expenses.** The business and travel expenses of employees are generally paid by their employers. Independent contractors are responsible for paying their own expenses.
14. **Tools and Materials.** Employers normally furnish their employees with the key tools, materials and other materials they need to do their jobs. Independent contractors normally furnish their own tools and materials.
15. **Investment.** Employees normally do not invest in the facilities. Independent contractors have a significant investment in the facilities they use to perform services for someone else.
16. **Profit and Loss.** Employees do not experience a profit or loss; independent contractors can.
17. **Works for More Than One Person or Firm.** Employees usually work for one firm at a time. Independent contractors may work for multiple persons or firms at the same time.
18. **Offer Services to the General Public.** Employees usually work for one employer. Independent contractors make their services available to whomever they want.
19. **Right to Fire.** Employees can be fired by their employers. Independent contractors cannot be fired as long as they produce a result that meets the specifications of their contract.
20. **Right to Quit.** Employees have the right to quit a job at any time without incurring liability. Independent contractors usually agree to carry out specific tasks or series of tasks and are responsible for completing those tasks satisfactorily, or are legally obligated to make good for failing to do so.

This resource is (c) 1994 by John Ventura, and is excerpted from "The Small Business Survival Kit" published by Dearborn Financial Publishing Inc., Chicago, IL.