

MiraCosta Community College District

PAYEE DATA RECORD

(Required in lieu of IRS-941)

PLEASE RETURN or FAX TO:	MiraCosta Community College District Attn: Purchasing Department One Barnard Drive Oceanside, CA 92056 Phone: (760) 795-6793 FAX: (760) 795-6795	PURPOSE: 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. Prompt return of this fully completed form will prevent delays when processing payment. (See Privacy Act Notice on page 4 of instructions)
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PARTS 1-7 are to be completed by PAYEE

PART 1 PAYEE DATA Please print using block letters	Name (If sole proprietor or single-owner LLC, enter owner's full name here — Last Name, First Name, and Middle Initial) (See page 2, Specific Instructions): Business name, if different from above — trade or "doing business as (DBA)" name. (See page 2, Specific Instructions) Mailing address (Number and Street including Suite No. or Apartment No. — DO NOT USE POST OFFICE BOX ADDRESS): City, state and zip code: Toll free number:
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PART 2 PAYEE ENTITY TYPE CHECK ONE BOX ONLY	<input type="checkbox"/> MEDICAL CORPORATION (including dentistry, podiatry, psychotherapy, optometry, chiropractic, etc.) <input type="checkbox"/> EXEMPT CORPORATION (Nonprofit) <input type="checkbox"/> ALL OTHER CORPORATIONS	<input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> LIMITED LIABILITY PARTNERSHIP (LLP) <input type="checkbox"/> LIMITED LIABILITY COMPANY (LLC) ELECTING CORPORATE STATUS ON FORM 8832	<input type="checkbox"/> ESTATE OR TRUST <input type="checkbox"/> INDIVIDUAL/SOLE PROPRIETOR <input type="checkbox"/> LIMITED LIABILITY COMPANY (LLC) Single Owner <input type="checkbox"/> FEDERAL/STATE/LOCAL GOVERNMENT
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PART 3 PAYEE'S TAXPAYER I.D. NUMBER	SOCIAL SECURITY NUMBER IS REQUIRED FOR INDIVIDUAL/SOLE PROPRIETOR BY AUTHORITY OF THE REVENUE AND TAXATION CODE SECTION 18646. IF PAYEE ENTITY TYPE IS A CORPORATION, PARTNERSHIP, CORPORATE STATUS LLC, ESTATE OR TRUSTOR FEDERAL/STATE/LOCAL GOVERNMENT, ENTER FEIN: _____ IF PAYEE ENTITY TYPE IS INDIVIDUAL/SOLE PROPRIETOR, OR SINGLE OWNER LLC, ENTER SSN: _____	NOTE: Payment will not be processed without an accompanying taxpayer I.D. number. FEDERAL EMPLOYER'S IDENTIFICATION NUMBER: _____
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PART 4	FOR U.S. PAYEES EXEMPT FROM BACKUP WITHHOLDING (See page 3 of instructions)	Exempt from backup withholding
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PART 5 PAYEE RESIDENCY STATUS	CHECK APPROPRIATE BOXES California Resident— Qualified to do business in CA or a permanent place of business in CA Nonresident (See page 3 of instructions) Payments to non residents for services may be subject to state withholding WAIVER OF STATE WITHHOLDING FROM FRONISE TAX BOARD ATTACHED SERVICES PERFORMED OUTSIDE OF CALIFORNIA	NOTE: a. An estate is a resident if decedent was a California resident at time of death. b. A trust is a resident if at least one trustee is a California resident. (See page 3 of instructions)
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PART 6 CERTIFYING SIGNATURE	Under penalties of perjury, I do not apply. For mortgage interest paid, acquisition or abandonment of secured property, canceled individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign
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(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 non resident alien.
2. The treaty article addressing the income.
- 3.

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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. 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.

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:

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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 958120651
 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 ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-Called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner—See Footnote 3