

Return to:



**WEST HILLS**  
COMMUNITY COLLEGE DISTRICT  
275 Phelps Ave.  
Coalinga, CA 93210

# W-9 Request for Taxpayer Identification and Certification

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 AND 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     
  Other  
 Limited liability company, enter the tax classification (C= C corporation, S=S corporation, P= partnership) \_\_\_\_

**Foreign Individuals and Entities should submit the proper Form W-8 in lieu of this form.**

## Section 3 - VENDOR'S TAXPAYER IDNUMBER

Social Security Number is required for Individuals/Sole Proprietor

Social Security Number:

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 payments 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 a copy of documentation)  
 I am not a US Citizen and I do not have Permanent Resident Green Card  
 Please file the applicable Form W-8 in lieu of this form

### State of California Residency Certification (you must check a box)

- 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

## 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 \_\_\_\_\_

Revised  
2/2023

**E-mail to:** purchasing@whccd.edu or

**Mail completed form to :** West Hills Community College District, 275 Phelps Ave., Coalinga, CA 93210

# Nonresident Withholding Allocation Worksheet

# 2024

# 587

The payee completes this form and returns it to the withholding agent. The withholding agent keeps this form with their records.

### Part I Withholding Agent Information

Withholding agent's name \_\_\_\_\_

Address (apt./ste., room, PO box, or PMB no.) \_\_\_\_\_

City (If you have a foreign address, see instructions.) \_\_\_\_\_

State \_\_\_\_\_

ZIP code \_\_\_\_\_

### Part II Nonresident Payee Information

Payee's name \_\_\_\_\_

SSN or ITIN  FEIN  CA Corp no.  CA SOS file no.

Address (apt./ste., room, PO box, or PMB no.) \_\_\_\_\_

City (If you have a foreign address, see instructions.) \_\_\_\_\_

State \_\_\_\_\_

ZIP code \_\_\_\_\_

Nonresident payee's entity type: (Check one)

Individual/sole proprietor

Corporation

Partnership

Limited liability company (LLC)

Estate or trust

### Part III Payment Type

Nonresident payee: (Check one)

Performs services totally outside California (no withholding required, skip to Certification of Nonresident Payee)

Provides goods and services in California (see Part IV, Income Allocation)

Provides only goods or materials (no withholding required, skip to Certification of Nonresident Payee)

Provides services within and outside California (see Part IV, Income Allocation)

Other (Describe) \_\_\_\_\_

If the nonresident payee performs all the services within California, withholding is required on the entire payment for services unless the payee is granted a withholding waiver from the Franchise Tax Board (FTB). For more information, get FTB Pub. 1017, Resident and Nonresident Withholding Guidelines.

### Part IV Income Allocation

Gross payments expected from the withholding agent during the calendar year for:

	(a) Within California	(b) Outside California	(c) Total payments
<b>1</b> Goods and services:			
Goods/materials (no withholding required) . . . . .	_____	_____	_____
Services (withholding required) . . . . .	_____	_____	_____
<b>2</b> Rents or lease payments . . . . .	_____	_____	_____
<b>3</b> Royalty payments . . . . .	_____	_____	_____
<b>4</b> Prizes and other winnings . . . . .	_____	_____	_____
<b>5</b> Other payments . . . . .	_____	_____	_____
<b>6</b> Total payments subject to withholding.			
Add column (a), line 1 through line 5 . . . . .	_____	_____	_____
<b>Nonresident withholding threshold amount:</b> . . .	\$1,500.00		
<b>Backup withholding threshold amount:</b> . . . . .	\$0.00		

### Certification of Nonresident Payee

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Under penalties of perjury, I declare that I have examined the information on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare under penalties of perjury that if the facts upon which this form are based change, I will promptly notify the withholding agent.

## Sign Here

Print or type payee's name	Telephone
Payee's signature <b>X</b>	Date
Print or type representative's name and title	Telephone
Authorized representative's signature <b>X</b>	Date

**2024 Withholding Exemption Certificate****590****The payee completes this form and submits it to the withholding agent. The withholding agent keeps this form with their records.****Withholding Agent Information**

Name \_\_\_\_\_

**Payee Information**Name \_\_\_\_\_  SSN or ITIN  FEIN  CA Corp no.  CA SOS file no.

Address (apt./ste., room) \_\_\_\_\_

City (If you have a foreign address, see instructions.) \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

**Exemption Reason****Check only one box.**

By checking the appropriate box below, the payee certifies the reason for the exemption from the California income tax withholding requirements on payment(s) made to the entity or individual.

 **Individuals — Certification of Residency:**

I am a resident of California and I reside at the address shown above. If I become a nonresident at any time, I will promptly notify the withholding agent. See instructions for General Information D, Definitions.

 **Corporations:**

The corporation has a permanent place of business in California at the address shown above or is qualified through the California Secretary of State (SOS) to do business in California. The corporation will file a California tax return. If this corporation ceases to have a permanent place of business in California or ceases to do any of the above, I will promptly notify the withholding agent. See instructions for General Information D, Definitions.

 **Partnerships or Limited Liability Companies (LLCs):**

The partnership or LLC has a permanent place of business in California at the address shown above or is registered with the California SOS, and is subject to the laws of California. The partnership or LLC will file a California tax return. If the partnership or LLC ceases to do any of the above, I will promptly inform the withholding agent. For withholding purposes, a limited liability partnership (LLP) is treated like any other partnership.

 **Tax-Exempt Entities:**

The entity is exempt from tax under California Revenue and Taxation Code (R&amp;TC) Section 23701 \_\_\_\_\_ (insert letter) or Internal Revenue Code Section 501(c) \_\_\_\_\_ (insert number). If this entity ceases to be exempt from tax, I will promptly notify the withholding agent. Individuals cannot be tax-exempt entities.

 **Insurance Companies, Individual Retirement Arrangements (IRAs), or Qualified Pension/Profit-Sharing Plans:**

The entity is an insurance company, IRA, or a federally qualified pension or profit-sharing plan.

 **California Trusts:**

At least one trustee and one noncontingent beneficiary of the above-named trust is a California resident. The trust will file a California fiduciary tax return. If the trustee or noncontingent beneficiary becomes a nonresident at any time, I will promptly notify the withholding agent.

 **Estates — Certification of Residency of Deceased Person:**

I am the executor of the above-named person's estate or trust. The decedent was a California resident at the time of death. The estate will file a California fiduciary tax return.

 **Nonmilitary Spouse of a Military Servicemember:**

I am a nonmilitary spouse of a military servicemember and I meet the Military Spouse Residency Relief Act (MSRRA) requirements. See instructions for General Information E, MSRRA.

**CERTIFICATE OF PAYEE:** Payee must complete and sign below.Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](https://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Under penalties of perjury, I declare that I have examined the information on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare under penalties of perjury that if the facts upon which this form are based change, I will promptly notify the withholding agent.

Type or print payee's name and title \_\_\_\_\_ Telephone \_\_\_\_\_

Payee's signature ► \_\_\_\_\_ Date \_\_\_\_\_