PAYEE DATA RECORD (in lieu of IRS W-9)

Required in lieu of IRS W-9 form when receiving payments from
the Judicial Council of California (JCC) on behalf of the Superior Courts of California

1 Instructions

See page two for additional instructional information and Privacy Statement. Complete all information on this form, and sign, date. Prompt return of this fully completed form will prevent delays when processing payments. Information provided in this form will be used to prepare Information Returns (1099). Return this form to your court representative who will forward it to the Judicial Council of California.

SECTIONS 2 THRU 5 TO BE COMPLETED BY VENDOR

2 Legal Name

PAYEE'S LEGAL NAME - AS SHOWN ON FEDERAL INCOME TAX RETURN	
BUSINESS NAME - IF DIFFERENT FROM ABOVE	**E-MAIL ADDRESS**
REMITTANCE MAILING ADDRESS	**BUSINESS ADDRESS (if different from remittance mailing address)**
CITY, STATE, ZIP CODE ,	**CITY, STATE, ZIP CODE** ,
PHONE NUMBER	**FACSIMILE NUMBER**

3 Payee Entity Type

Complete One Box Only

NOTE
A taxpayer identification number is required

ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

- ☐ PARTNERSHIP
- ☐ CORPORATION
- ☐ EXEMPT (NON-PROFIT)
- ☐ LIMITED LIABILITY COMPANY
- ☐ CORPORATION – LEGAL
- ☐ GOVERNMENT
- ☐ CORPORATION – MEDICAL
- ☐ OTHER –
- ☐ ESTATE OR TRUST

☐ INDIVIDUAL/SOLE PROPRIETOR

ENTER SOCIAL SECURITY NUMBER (SSN)

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN; however, the IRS prefers that you use your SSN. An employee vendor is not required to provide a SSN.

4 Resident Status
check the appropriate box

☐ California Resident - Qualified to do business in California or maintains place of business

☐ California Nonresident (see reverse side) - Payments to non-resident for services may be subject to State Income Tax withholding.

- ☐ No services performed in California
- ☐ Copy of Franchise Tax Board waiver of State Withholding attached

5 Certification

NOTE
See instructions on page 2

Under penalties of perjury, I certify that:

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), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (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 (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person, as defined by the IRS.

I hereby certify under the penalty of perjury that the information provided on this document is true and correct. Should my information change, I will promptly notify the JCC at the address listed in Section 1.

Vendor Contact Information and signature

VENDOR REPRESENTATIVE'S NAME (Type or Print)	**TITLE**	**E-MAIL**
AUTHORIZED VENDOR SIGNATURE	**DATE**	**TELEPHONE**

SECTION 6 TO BE COMPLETED BY COURT

6 Vendor Category

Please choose from the JCC Vendor category below to help us expedite payment

- ☐ ARBITRATOR
- ☐ COURT REPORTER
- ☐ GRAND JURY
- ☐ SETTLEMENTS/AWARDS
- ☐ BENEFIT PROVIDER
- ☐ DECEASED FINAL PAYMENT
- ☐ MEDIATOR
- ☐ VOLUNTEER
- ☐ CONTRACTOR
- ☐ EMPLOYEE
- ☐ RENT
- ☐ OTHER *(description required)*
- ☐ COURT APPT. COUNSEL
- ☐ GARNISHMENT TRUSTEE
- ☐ RETIREE - MEDICAL PREMIUM REIMBURSE
- ☐ COURT INTERPRETER: *(indicate language)*
- ☐ RETIREE - "IN LIEU OF" PAYMENT

Court Contact

COURT CONTACT NAME	**PHONE NUMBER**	**EMAIL**

FOR JCC USE ONLY (Form updated 3/8/2019)

Assigned Vendor Number	**Assigned By:**

Requirement to Complete Payee Data Record	
A completed Payee Data Record (in lieu of the IRS W-9) is required for payments and will be kept on file at the Judicial Council of California, Trial Court Administrative Services Office. Since each state agency with which you do business must have a separate Payee Data Record on file, it is possible for a payee to receive a similar form from various state agencies.	
SECTIONS 2 THRU 5 TO BE FILLED OUT BY VENDOR	
2	Enter the payee's legal name. Sole proprietorships must also include the owner's full name. An individual must list his/her legal name as it appears on his/her Federal Income tax return. If a different name is used, that name should also be entered, beneath the legal name. The mailing address should be the address at which the payee chooses to receive correspondence. The business address is the physical location of business, if different than mailing address. The phone number, e-mail address, and facsimile number should also be provided.
3	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). The TIN for individuals is their Social Security Number (SSN). A sole proprietor may have both a Federal Employer Identification Number (FEIN) and a SSN, the IRS prefers that sole proprietors user their SSN. Only partnerships, estates, trusts, and corporations will enter their FEIN.
4	**Are you a California resident or non-resident?** 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. 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 the time of death. A trust is a resident if at least one trustee is a California resident. 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 non-resident. Payments to all non-residents may be subject to withholding. Non-resident 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. For information on Non-resident Withholding, contact the Franchise Tax Board at the numbers listed below: 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
5	This form must be signed. Provide the name, title, e-mail, and telephone number of the individual completing this form. Also, provide the date the form was completed. Certification Instructions: You must cross out item 2 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. If you are not a U.S. Citizen or U.S. person, as defined by the Internal Revenue Service, a different form may be required and tax withholdings may apply. See IRS website http://www.irs.gov/businesses/international/index.html for additional information.
SECTION 6 TO BE FILLED OUT BY COURT	
6	Please check the box that best describes the type of business/work the vendor provides. This will assist us in processing payment and tax withholdings. If the court is sending the request, please include contact information to assist with processing your request. **Not including court contact information may delay processing the request.**

Privacy Statement: 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.
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 non-compliance penalties of up to $20,000.
You have the right to access records containing your personal information, such as your SSN. To exercise the right, please contact the business services unit or the accounts payable unit of the state agency(ies) with which you transact that business.