

Review STD 204 1.0 Supplemental Job Aid

Date: 05/01/2019

Target Audience: Department Vendor Processors

Purpose: This Supplemental Job Aid provides Department Vendor Processors (DVP) instructions for how to review STD 204 to validate the accuracy of the form.

Definition: STD 204 is Payee Data Record form submitted by a supplier. The form contains necessary information for payee to receive payment without issues and is required for payee to enter into a transaction with California State Agencies. (Ref SAM 8422.190)

Review STD 204:

This job aid reviews the important sections of STD 204 to ensure the accuracy of the form.

Note:

Recommended to use the newest version of STD 204 available at <u>Payee Data</u> <u>Record Form (STD 204)</u>



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Step 1: Business information – Section 2.

• **Business name and address**: Make sure Business name and address are filled and legible. <u>Business name must be the legal business name as appears on</u> <u>documents filed with the IRS</u>. Do not use abbreviations or nick names unless they are the legal business name.

| 2 | BUSINESS NAME (As shown on your income tax re Example company Inc. | dum) | | | | | |
|---|-----------------------------------------------------------------------|-------------|---------------------------------------|---------------------------------|----------------|-------------|-------------------|
| | SOLE PROPRIETOR, SINGLE MEMBER LI | .C, INDIVID | UAL (Name as shown o | on SSN or (TIN) Last, First, MI | E-MAIL ADDRESS | | |
| | MAILING ADDRESS PO BOX 123 | | BUSINESS ADDRES 123 Example St Ste | s e 123 | | | |
| | CITY Sacramento CA 95 | | ZIP CODE 95811 | CITY Sacramento | | STATE CA | ZIP CODE 95811 |

• Sole Proprietor, Single Member LLC, Individual supplier: If business owner is a Sole Proprietor, Individual, or a Single Member LLC, the business owner or individual should be entered into the field immediately below the Business name. <u>The owner's name must</u> match with the name on SSN, ITIN or FEIN that is provided in Section 3 of the form.

| 2 | BUSINESS NAME (As shown on your income tax return) Example Auto Repair | | | | | | | |
|---|---------------------------------------------------------------------------|-----------|-----------------------|---------------------------------|------------------------------------|----------|------|--|
| | SOLE PROPRIETOR, SINGLE MEMBER LL Example, John, M | C, INDIVI | DUAL (Name as shown o | on SSN or ITIN) Last, First, MI | E-MAIL ADDRESS johnexample@exai | nplemail | .com | |
| | MAILING ADDRESS | | | BUSINESS ADDRES | s | | | |
| | PO BOX 123 | | | Same as mailing | | | | |
| | CITY | | STATE | ZIP CODE | | | | |
| | Sacramento | CA | 95811 | Same as mailing | | | | |

Note: If the owner of a Single Member LLC is a Corporation <u>or</u> the business entity type in section 3 is a corporation, this field is not required.



Step 2: Business type and Identification – section 3.

• **Choose business type**: Verify that that supplier has selected <u>one box only</u>. The entity type selected by supplier will be used by VMG to determine the 1099 reporting status of the supplier record. Payee data records with multiple entity types selected in this section will be denied.

Examples:



Incorrect: Multiple boxed marked

| 3 | ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PAYEE ENTITY TYPE CHECK | PARTNERSHIP CORPORATION: Image: Estate or trust MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.) Example - Incorrect EXEMPT (nonprofit) ALL OTHERS ALL OTHERS |
| ONE BOX ONLY | ENTER SSN OR ITIN: SOLE PROPRIETOR, INDIVIDUAL, OR SINGLE MEMBER LLC (Disregarded Entity) SINGLE MEMBER LLC (Disregarded Entity) SINGLE MEMBER LLC (Disregarded Entity) |

- **Tax Identification Number (TIN)**: Verify that a TIN is provided by supplier. TIN can be one (1) of three (3) types. The Payee should identify only one type of TIN. TIN types are:
 - Social Security Number (SSN)
 - Individual Taxpayer Identification Number (ITIN)
 - Federal Employer Identification Number (FEIN)



Note: IRS TIN match is required and is completed by the Vendor Management Group (VMG) prior to the approval of 1099 reportable suppliers. 1099 reportable suppliers include entities that declare as Partnerships, Estates or Trusts, Medical Corporations, Legal Corporations, Sole Proprietors, Individuals and Single Member LLCs. Please see the following image for examples of 1099 reportable entity types as they are shown on the STD.204.

TIN Match required business entities:

| 3 | ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PAYEE | PARTNERSHIP CORPORATION: MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.) |
| TYPE | ESTATE OR TRUST EEGAL (e.g., attorney services) EXEMPT (nonprofit) |
| CHECK | ALL OTHERS |
| ONE BOX ONLY | ENTER SSN OR ITIN: |
| | SOLE PROPRIETOR, INDIVIDUAL, OR SINGLE MEMBER LLC (Disregarded Entity) Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) are required by authority of California Revenue and Tax Code sections 18646 and 18661) |

• Partnership, Estate or Trust and Corporation: Make sure FEIN is entered.



• Sole Proprietor, Individual or Single member LLC: TIN can be either FEIN or SSN. However, combination of the business name OR Individuals Name and TIN must match to the combination that is registered to IRS.

TIN type: Make sure TIN is entered in the correct location of the form according to TIN type. <u>Entering TIN to the wrong location on the form will result TIN match code to be error</u>. Please see following examples.



Example: Sole Proprietor with SSN. TIN match will be conducted with Sole Proprietor and SSN

| 3 | ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PAYEE ENTITY TYPE CHECK | PARTNERSHIP CORPORATION: ESTATE OR TRUST MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.) LEGAL (e.g., attorney services) EXEMPT (nonprofit) ALL OTHERS |
| ONE BOX ONLY | ENTER SSN OR ITIN: 1 2 3 4 5 6 7 8 9 SOLE PROPRIETOR, INDIVIDUAL, OR SINGLE MEMBER LLC (Disregarded Entity) Social Security Number (ISSN) or Individual Taxpayer Identification Number (ITIN) are required by authority of California Revenue and Tax Code sections 18646 and 18661) |

Example: Sole Proprietor with FEIN. TIN match will be conducted with Sole Proprietor's (Owner's) name and FEIN.



- **IRS TIN match**: IRS TIN match will be performed by the VMG for all 1099 reportable suppliers before approval. Possible (most common) results are shown below.
 - CODE 0: TIN and Name combination matches IRS records.
 - TIN match is positive and approval process can be moved forward.
 - CODE 2: TIN entered is not currently issued.
 - TIN submitted does not exist. Approval process cannot be moved forward until correct TIN is obtained.
 - CODE 3: TIN and Name combination does not match IRS records.
 - TIN number exists in the IRS System but does not match the name provided.



 Possible reasons for Code 3 include wrong TIN, business name or wrong combination of TIN and Business name (ex: Example Auto Repaid submitted FEIN, however; the business was actually registered the owner's SSN with IRS.) Approval process cannot be moved forward until correct TIN, Name or combination is obtained.

| RIVICOS | Online Tutonals | Mailbox | Sign Out | Contact Us | |
|----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Intera | active TIN Se | ssion:Intera | active Resu | lts | |
| This scr | een provides you with t | the results of your | TIN Match request. | The 'Match Indicator | displays a code next to the |
| TIN and | name combination. Us | the codes below | to interpret your re | esults: | |
| 0 = TIN | and Name combination | matches IRS rec | ords. | | |
| 1 = TIN 2 = TIN | was missing or TIN not entered is not currently | t 9-digit numeric. / issued. | | | |
| 3 = TIN | and Name combination | n does not match li | RS records. | | |
| 6 = Dup | icate TIN Matching reque | auest. | | | |
| 6 = TIN | and Name combination | n matches IRS SSI | N records. | | |
| | and kinese manhinesting | the second se | and the second second second | | |
| 8 = TIN | and Name combination and Name combination | n matches IRS EIN n matches IRS SSI | N and EIN records. | | |
| 8 = TIN | and Name combination and Name combination nt: Before leaving thi | n matches IRS EIN n matches IRS SSI s screen, you ma | N and EIN records. N and EIN records. | nt Screen of the res | ults. Once you exit this |
| 8 = TIN Importa screen, | and Name combination and Name combination nt: Before leaving thi the interactive result | n matches IRS EIN n matches IRS SSI is screen, you ma is will no longer b | N and EIN records. We available for vie | nt Screen of the res wing. | ults. Once you exit this |
| 7 = TIN 8 = TIN Importa screen, Using th submittir waived it willful ne name co Results | and Name combination and Name combination nt: Before leaving thi the interactive result e TIN Matching system ig information to IRS. I f the filer shows the fail glect. Filers may prove mbination they submit will be considered proc | n matches IRS EIN n matches IRS SSI is screen, you ma s will no longer b n allows you to ver internal Revenue C lure to file a correct e due diligence and ted matched IRS r of of due diligence. | I records. N and EIN records. y want to do a Prii e available for vie ify the accuracy of t Code 6724 provides at TIN on an informa d receive a waiver f ecords. Providing a | nt Screen of the res wing. laxpayer TIN and nar any penalties under tion return was due to rom proposed penalt copy of the Print Scr | ults. Once you exit this ne information prior to Section 6721 may be o reasonable cause and not les if they prove the TIN and een of your Interactive |
| 7 = TIN 8 = TIN Importa screen, Using th submitti waived i willful ne name co Results ID | and Name combination and Name combination nt: Before leaving thi the interactive result e TIN Matching system ing information to IRS. I fine filer shows the fai glect. Filers may prove mbination they submit will be considered proc TIN Type | n matches IRS EIN n matches IRS SSI is screen, you ma is will no longer b n allows you to ver Internal Revenue C lure to file a correc e due diligence and ted matched IRS n of due diligence. | I records. N and EIN records. In want to do a Prive available for vie ify the accuracy of t code 6724 provides t TIN on an informa d receive a waiver f ecords. Providing a | nt Screen of the res wing. axpayer TIN and nar any penalties under tion return was due t rom proposed penalt copy of the Print Scr Name | ults. Once you exit this ne information prior to Section 6721 may be o reasonable cause and not es if they prove the TIN and een of your Interactive Result Code |
| 7 = TIN 8 = TIN Importa screen, Using th submitti waived i wilful ne name co Results ID 1 | and Name combination and Name combination nt: Before leaving thi the interactive result e TIN Matching system ig information to IRS. I fithe filer shows the fail glect. Filers may prove imbination they submit will be considered proc TIN Type EIN | n matches IRS EIN n matches IRS SSI is screen, you ma s will no longer b n allows you to ver internal Revenue (internal Revenu | I records. N and EIN records. If want to do a Prine available for vie if the accuracy of t Code 6724 provides at TIN on an informat d receive a waiver f ecords. Providing a Example Aut | nt Screen of the res wing. axpayer TIN and nar any penalties under tion return was due to rom proposed penalt copy of the Print Sci Name to Repair | ults. Once you exit this ne information prior to Section 6721 may be o reasonable cause and not es if they prove the TIN and een of your Interactive Result Code 3 |

Step 3: Residency Status:

• Make sure the supplier chooses one.





Step 4: Signature and date:

- Make sure the form contains complete information:
 - Supplier's signature.
 - Supplier's printed name.
 - o Date.

The form is certified under penalty of perjury and completed by the supplier filling this section. Any form **missing information in the abovementioned fields will not be accepted.**

Correct: All important sections filled. Signed by the supplier.

| 5 | I hereby certify under penalty of perjury that the information provided on this document is true and correct. Should my residency status change, I will promptly notify the state agency below. | | | | | |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------|--------------------------------------------|--|--|
| | AUTHORIZED PAYEE REPRESENTATIVE'S NAME (Type or Print) John M Example | TITLE President / Owner | | TELEPHONE (include area code) 123456789 | | |
| | SIGNATURE | DATE | E-MAIL | ADDRESS | | |
| | John Rosen Me | 06/28/2018 | johnexa | mple@examplemail.com | | |

- Electronic signature acceptable as long as the forms is not editable and static.

| 5 | ; | l hereby certify under penal Should my residency status | ty of perju change, l | iry that th I will pro | ne information prov mptly notify the sta | | |
|---|-----------------|--------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------|-------------------------------------------------------|--|--|
| | | AUTHORIZED PAYEE REPRESENT | 'S NAME (Type or Print) TITL | | | | |
| | | Sonn M Example | | Adobe Acrobat | | | |
| | | SIGNATURE John Frample | | to edit | im cannot be edited in Adobe Acrobat, I Ihis form. | | |
| 5 | I her Sho | reby certify under penalty of perjury that the informati uld my residency status change, I will promptly notify | on provided on t the state agency | this document i y below. | s true and correct. | | |
| | AUTHO John M | RIZED PAYEE REPRESENTATIVE'S NAME (Type or Print) I Example | TITLE President / Owr | ner | TELEPHONE (include area code) 123456789 | | |
| | SIGNAT | URE | DATE | E-MAI | LADDRESS | | |
| | Joh | 'n Gample | 06/28/2018 | johne | xample@examplemail.com | | |

- Incorrect: Missing Signer's name

| 5 | I hereby certify under penalty of perjury that the information provided on this document is true and correct. Should my residency status change, I will promptly notify the state agency below. | | | | | | |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------|---------------------|--------------------------------------------|--|--|
| | AUTHORIZED PAYEE REPRESE | NTATIVE'S NAME (Type or Print) | TITLE President / Owner | | TELEPHONE (include area code) 123456789 | | |
| | <mark>signature</mark> J <i>ohn Fam</i> ple | Example - Incorrect | DATE 06/28/2018 | E-MAIL / johnexa | ADDRESS mple@examplemail.com | | |



-

Incorrect: Missing Signature

| 5 | I hereby certify under penalty of perjury that the information provided on this document is true and correct. Should my residency status change, I will promptly notify the state agency below. | | | | | | |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------|--------------------------------------------|--|--|--|
| • | AUTHORIZED PAYEE REPRESENTATIVE'S NAME (Type or Print) | TITLE President / Owner | | TELEPHONE (include area code) 123456789 | | | |
| | SIGNATURE | DATE | E-MAIL A | DDRESS | | | |
| | | 06/28/2018 johnexa | | mple@examplemail.com | | | |

- Incorrect: Missing date

| 5 | 5 I hereby certify under penalty of perjury that the information provided on this document is true and correct Should my residency status change, I will promptly notify the state agency below. | | | | | |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------|----------------------------|--|--|
| • | AUTHORIZED PAYEE REPRESENTATIVE'S NAME (Type or Print) | TITLE Descident / Owner | | EPHONE (include area code) | | |
| | John M Example | President / Owner | 1234 | 450/09 | | |
| | SIGNATURE | DATE | E-MAIL ADDR | ESS | | |
| | John Fample Example - Incorrect | | johnexample@examplemail.com | | | |

- **Incorrect: Signed** by someone who is **Not** from the **supplier.** Ex: Signed by the requestor **Department.** STD 204 is signed under **penalty of perjury.**

| | | ¥ | | | |
|---|-----------------------------------------|-----------------------------------------------------------------------------------------------|-----------------------------------------------------|------------|--------------------------------------------|
| 5 | I hereby certify u Should my reside | nder penalty of perjury that the information of perjury status change, I will promptly notify | on provided on this docu the state agency below. | iment is t | true and correct. |
| | AUTHORIZED PAYEE Tom Deptuser (on be | REPRESENTATIVE'S NAME (Type or Print) ehalf of John M Example) | TITLE SSA - Department of Exa | mple | TELEPHONE (include area code) 987654321 |
| | SIGNATURE | Example - Incorrect | DATE | E-MAIL A | DDRESS |
| | tom | Depluser | 06/28/2018 | tdeptus | er@example.ca.gov |

Incorrect: Individual supplier name and Signer name do not match.

| 2 | BUSINESS NAME (As shown on your income | tas neturn) | | | | 24.5 | | | | | |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|---------------------|------------------------------------|--------------|------------------------|--------------------|--|--|--|--|
| | SOLE PROPRIETOR, SINGLE MEMBER | R LLC, INDIV | IDUAL (Ninne # show | en on SSN or (704) Last, First, M | E-MAIL ADDRE | ss Iexamplema | il.com | | | | |
| | MAILING ADDRESS PO BOX 123 | | | BUSINESS ADDRESS 123 example st | | | | | | | |
| | CITY Sacramento | STATE | ZIP CODE 95811 | CITY Sacramento | | STATE CA | ZIP CODE 95811 | | | | |
| 5 | I hereby certify under penalty of perjury that the information provided on this document is true and correct. Should my residency status change, I will promotly notify the state agency below. | | | | | | | | | | |
| Ŭ | AUTHORIZED PAYEE REPRESENTA | AUTHORIZED PAYEE REPRESENTATIVE'S NAME (Type or Print) John M ABC | | | | TELEPHONE 123456789 | (include area code | | | | |
| | SIGNATURE John (4 At | DATE 06/28/2018 | ADDRESS | DRESS ple@examplemail.com | | | | | | | |



Step 6: Initial on edits:

- Make sure any edits are initialed by the original signer. This is required in order to be able to confirm that the changes are completed from the original document and therefore recertified under penalty of perjury.
- **Correct:** Signer's initial on the edit.

| 2 | BUSINESS NAME (As shows on your income las / Example Auto Repair | etum) | | | | | |
|---|---------------------------------------------------------------------|--------------------|-----------------------------------|-----------------------------------------------------|------------------------------------|---------|-------------------|
| | SOLE PROPRIETOR, SINGLE MEMBER L Example, John, M | LC, INDIVI Exam | DUAL (Name as shown on ple - Corr | an SSN or (TIN) Last, First, MI <mark>ect</mark> | E-MAIL ADDRESS johnexample@exar | mplemai | l.com |
| | MAILING ADDRESS POBOX 123 JM POBOX | 234 | | BUSINESS ADDRES 123 example st | | | |
| 8 | CITY Sacramento | STATE CA | ZIP CODE 95811 | CITY Sacramento | | STATE | ZIP CODE 95811 |

- **Incorrect:** No signer's initial on the edit.

| 2 | BUSINESS NAME (As shown on your income tax in Example Auto Repair | elum) | | | | | |
|----------|----------------------------------------------------------------------|--------------------|---------------------|------------------------------------------------|-----------------------------------|-------------|-------------------|
| | SOLE PROPRIETOR, SINGLE MEMBER LI Example, John, M | LC, INDIVI Xamp | DUAL (Name as shown | on SSN or ITIN) Last, First, Mi 'ect | E-MAIL ADDRESS johnexample@exa | mplemai | l.com |
| | POBOX123 PO Box 23 | 4- | | BUSINESS ADDRES 123 example st | s | | |
| <u> </u> | CITY Sacramento | STATE CA | ZIP CODE 95811 | CITY Sacramento | | STATE CA | ZIP CODE 95811 |

- **Incorrect**: Whited-Out and edited without signer's initial

| 2 | BUSINESS NAME (As shown on your income tax in Example Auto Repair | eturn) | | | | | | | | |
|-----------|----------------------------------------------------------------------|------------|---------------------|-----------------------------------------------------|-----------------------------------------------|-------|----------|--|--|--|
| _ | SOLE PROPRIETOR, SINGLE MEMBER LI Example, John, M | LC, INDIVI | DUAL (Name as shown | en SSN er ITIN) Løst, First, Mi <mark>ect</mark> | E-MAIL ADDRESS johnexample@examplemail.com | | | | | |
| | MAILING ADDRESS | 4 | | BUSINESS ADDRES 123 example st | s | | | | | |
| | UIT | STATE | ZIP CODE | CITY | | STATE | ZIP CODE | | | |
| · · · · · | Sacramento | CA | 95811 | Sacramento | | CA | 95811 | | | |



Step 7: Make sure the STD 204 is Static.

- Editable STD 204 will not be accepted.
- Examples to make STD 204 static.
 - o Scan the hard copy
 - o Electrically signed and secured
 - Password protected

- Correct: Scanned copy

| STATE OF C PAYEE (Required STD 204 (Re | ALIFORNIA-DEPARTMENT OF FINANCE DATA RECORD when receiving payment from the s v. 5/2018) | State of Califor | nia in lieu of IRS | 8 W-9 or W-7) | | | |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------|----------------------------------------------------|----------------------------------------------|------------------------|-------------------------|
| 1 | INSTRUCTIONS: Type or print agency (department/office) add processing payments. | the informatio dress shown in | n. Complete all Box 6. Prompt | information on this for return of this fully co | orm. Sign, date, and ompleted form will p | return to prevent d | the state elays when |
| × | Information provided in this form page for more information and F | n will be used b Privacy Statem | oy California stat ent. | le agencies to prepare | Information Returns | (Form10 | 099). See next |
| | NOTE: Governmental entities, i | .e. federal, stat | te, and local (inc | luding school districts |), are not required to | submit th | his form. |
| 2 | BUSINESS NAME (As shown on your inco Example Auto Repair | ime tax ratum) | Example | - Correct | | | |
| | SOLE PROPRIETOR, SINGLE MEMI Example, John, M | BER LLC, INDIVI | IDUAL (Name as sho | en on SSN or (TIN) Last, First, Mi | E-MAIL ADDRESS johnexample@exa | mplemai | l.com |
| | MAILING ADDRESS PO BOX 123 | | | BUSINESS ADDRES 123 example st | is | | |
| 54 | CITY Sacramento | STATE CA | ZIP CODE 95811 | CITY Sacramento | | STATE CA | ZIP CODE 95811 |

- Correct: Electrically signed and secured.

| all information on t | his form. Sign, date, and return to the State agency (| department/office) addres |
|-------------------------|--------------------------------------------------------|---------------------------|
| return of this fully of | Adobe Acrobat | /ments. |
| form will be used by | | See reverse side for n |
| | This document has been signed and can not be edited. | |
| es, federal, State, ar | - | bmit this form. |
| SS NAME (As show | Example - Correct | |
| | ок | |
| | | _ |
| | | |



- Correct: Password Protected

| PAYEE'S LEGAL BUSINESS Example Auto Repair | NAME (Type of Print) | AGRE |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------|-----------------------|
| SOLE PROPRIETOR- ENTE John M Example | Password Example - Correct Std204 password test.pdf' is protected. Please enter a Permissions Password | × |
| MAILING ADDRESS PO BOX 123 | Enter Password: OK Ca | |
| CITY. STATE. ZIP CODE Sacramento CA 958: | L1 CITY. STAT | E. ZIP CODE Sacran |

- Incorrect: Editable

| 1 | INSTRUCTIONS: Complete all information on this form. Sign, da at the bottom of this page. Prompt return of this fully completed provided in this form will be used by State agencies to prepare Int Privacy Statement. | ate, and return to the State agency (department/office) address shown form will prevent delays when processing payments. Information formation Returns (1099). See reverse side for more information and |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2 | PAYEE'S LEGAL BUSINESS NAME (Type of Print) Example Auto Repair SOLE PROPRIETOR- ENTER NAME AS SHOWN ON SSN (Le John M Example | AGREEMENT NO.: |
| | MAILING ADDRESS PO BOX 123 CITY. STATE. ZIP CODE Sacramento CA 95811 | REMIT PAYMENT TO THE ADDRESS BELOW: 123 example st CITY. STATE. ZIP CODE Sacramento CA 95811 |



Step 8: Example of completed STD 204

• Example of completed STD 204 – Partnership

| STATE OF C PAYEE (Required STD 204 (Re | ALIFORNIA-DEPARTMENT OF FINANCE DATA RECORD when receiving payment from the State v. 5/2018] | e of Califo | mia in lieu of IR: | S W-9 o | r W-7 | 0 | | | | | | | | |
|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------|--------------------------|--------------------------------|-------------------------------|------------------------------|----------------------------|-----------------------------|---------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------------|--|
| 1 | INSTRUCTIONS: Type or print the agency (department/office) address processing payments. Information provided in this form will page for more information and Prive NOTE: Governmental entities, i.e. fo | informations shown in the used acy Statem ederal, statem | on. Complete al n Box 6. Promp by California sta tent. te, and local (in | l inform t return to agen | ation of thi | on thi is fully o prep | is form | m. Sig nplete nform | in, da ed fo | ate, cm v Ret | and in vill pro- | eturn t revent (Form 1 | to the state delays when (099). See next | |
| 2 | BUSINESS NAME (At above an your income to Example Auto Repair LP | x neturoj | ie, and io an fin | and and a | a series | | ices /i | | | enu e | 9 10 1 | POUTIN | | |
| - | SOLE PROPRIETOR, SINGLE MEMBER | Lost, Firs | LM E | -MAIL ohne: | . ADD | RES | exan | plema | ail.com | | | | | |
| | MAILING ADDRESS PO BOX 123 | BUS 123 | INESS exam | aple st | RESS | | | | | | | | | |
| | CITY Sacramento | STATE CA | ZIP CODE 95811 | CITY | amer | nto | | | | | | STATE CA | ZIP CODE 95811 | |
| 3 PAYEE ENTITY TYPE CHECK | ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): 1 2 3 4 5 6 7 8 9 Image: State or trust CORPORATION: Image: State or trust O MEDICAL (e.g., dentisty, psychotherapy, chiropractic, etc.) NOTE: Payment will be processed without an accompany taxpayer Image: State or trust Image: State or trus | | | | | | | | | | | NOTE: Payment will not be processed without an accompanying taxpayer identification number. | | |
| ONE BOX ONLY | | ENTER AL, OR rded Entity) | SSN OR ITIN: | cial Secu mber (IT | rily Nu N) are Tax | inber (S require Code se | SN) or d by all ections | Individ uthority 18646 | vel Ta of Call and 1 | ix pays Normia 866 1) | er iden Reve | offication nue and | | |
| 4 PAYEE ESIDENCY STATUS | CALIFORNIA RESIDENT - Qualif CALIFORNIA NON RESIDENT (s to state income tax withholding. No services performed in Ca Copy of Franchise Tax Boar | fed to do bu ee next page alifornia. rd waiver of | isiness in Californ for more information state withholding | a ormai) - Poym attached | ntaina Ionts t | a pern o nonn | nanen osider | t place its for s | e of bu servio | usine xes m | ss in (ay be | Californ subjec | | |
| 5 | I hereby certify under penalty of Should my residency status cha | perjury th nge, I will | promptly notif | tion pro | vide ate a | d on t gency | his d bek | ocum ow. | ient i | is tr | ue an | d corr | ect. | |
| | John M Example | E S NAME | (Type or Phility | Presi | dent | / Co-C | wne | ar - | | | 2345 | 6789 | (include area code) | |
| | SIGNATURE | ple | / | DATE 06/2 | : 8/201 | 8 | | E ji | ohne | L AD | pleg | ss Iexam | plemail.com | |
| 6 | Please return completed form to DEPARTMENT/OFFICE Department of Example | : 1 | | UNIT/ Vendo | SECT or Mar | ION lageme | ent Un | a | | | | | | |
| | MAILING ADDRESS 123 example RD ste 123 | | | TELE 1234 | PHON 5678 | IE (incl 9 | ude a | rea co | de) | FAX | FAX | | | |
| | CITY | STATE | E-MAIL ADDRESS | | | | | | | | | | | |



| STATE OF C PAYEE (Required STD 204 (Re | ALIFORNIA-DEPARTMENT OF FINANCE DATA RECORD when receiving payment from the State v. 5/2018) | of Califor | mia in lieu of IRS | N-9 or | W-7) |) | | | | | | |
|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-----------------|-------------------------------|---------------------------|--------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------------------------------------|
| 1 | INSTRUCTIONS: Type or print the agency (department/office) address processing payments. Information provided in this form will page for more information and Priva NOTE: Governmental entities, i.e. fe | informatic s shown in be used it cy Statem deral, sta | on. Complete all i n Box 6. Prompt r by California state ent. te, and local (inclu | agence ding s | tion of this | on this s fully o prepa | form. comp are Info | Sign, d leted for mation | ate, ar orm will Return quired | nd re I pre ns (F to su | turn to vent d form10 |) the state lelays when 099). See next his form. |
| 2 | BUSINESS NAME (As shown on your income tax return) Example Title Company | | | | | | | | | | | |
| | SOLE PROPRIETOR, SINGLE MEMBER | LLC, INDIV | IDUAL (Name as shown | on SSN o | e ITTIN) L | aat, First, | м E-M joh | AIL ADO | DRESS ple@ex | amp | olemai | il.com |
| | MAILING ADDRESS PO BOX 123 | | BUSI 123 e | NESS ixam | ADDR ple st | ESS | | | | | | |
| | CITY Sacramento | CA | 2IP CODE 95811 | CITY Sacra | men | to | | | | S | TATE A | ZIP CODE 95811 |
| 3 PAYEE ENTITY TYPE CHECK | ENTER FEDERAL EMPLOYER IDEN | NUMBER (FEIN) ORPORATION: MEDICAL (e.g. EEGAL (e.g., a EXEMPT (non) ALL OTHERS | INJ: 1 2 + 3 4 5 6 7 8 9 (e.g., denbistry, psychotherapy, chiropractic, etc.) g., attorney services) honprofit) IRS | | | | | | | NOTE: Payment will r be processed without an accompanying taxpayer identification number. | | |
| ONLY | | SSN OR ITIN: Soci Num | Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) are required by authority of California Revenue and Tax Code sections 18646 and 18681) | | | | | | | | | |
| 4 PAYEE RESIDENCY STATUS | CALIFORNIA RESIDENT - Qualifie CALIFORNIA NON RESIDENT (see to state income tax withholding. No services performed in Ca Copy of Franchise Tax Board | ed to do bu e <i>next page</i> lifornia. d waiver of | siness in California for more information) - state withholding at | or main Payme ached. | tains i | a perma | anent pl | lace of b | usiness ces may | in Ca | alifornia ubject | L. |
| 5 | I hereby certify under penalty of Should my residency status char | perjury th nge, I will | at the informatic promptly notify | n prov he sta | vided ate aç | l on th gency | is doc below | ument | is true | and | corre | ict. |
| | AUTHORIZED PAYEE REPRESENTATIV | E'S NAME | (Type or Print) | Presid | lent | | | | TE 12 | 3456 | 789 | include area cod |
| | Jo Gi M To | iba | ple | DATE 06/28 | /201 | в | | johne | iL ADD | RESS le@e | xamp | lemail.com |
| 6 | Please return completed form to: DEPARTMENT/OFFICE Department of Example | | | | | ON agemer | it Unit | | | | | |
| | MAILING ADDRESS 123 example RD ste 123 | | | TELEPHONE (include area code) FAX 123456789 | | | | | | | | |
| | CITY | STATE | ZIP CODE | E-MAIL | ADD | RESS | | | | | | |



• **Example** of completed STD 204 – **Medical Corporation** (ex: physician, dentist, psychotherapy, chiropractic, etc.)

| STATE OF C PAYEE (Required STD 204 (Re | ALIFORNIA-DEPARTMENT OF FINANCE DATA RECORD when receiving payment from the State v. 5/2018) | of Califor | nia in lieu of IRS 1 | W-9 or W-7) | | | | | | | | | |
|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------|----------------------|------------------|-------|----------------|--------------------|----------------------|--------------------|--|--|
| 1 | INSTRUCTIONS: Type or print the information. Complete all information on this form. Sign, date, and return to the state agency (department/office) address shown in Box 6. Prompt return of this fully completed form will prevent delays when processing payments. Information provided in this form will be used by California state agencies to prepare Information Returns (Form1099). See next page for more information and Privacy Statement. NOTE: Governmental entities, i.e. federal, state, and local (including school districts), are not required to submit this form. | | | | | | | | | | | | |
| 2 | BUSINESS NAME (As shown on your income tax / Example MD INC | eturn) | | | | | | | | | | | |
| 2 | SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL (Name as shown on SSN or ITIN) Last, First, M Johnexample@examplemail.com | | | | | | | | | | | | |
| | MAILING ADDRESS PO BOX 123 123 example st | | | | | | | | | | | | |
| | CITY STATE ZIP CODE CITY STATE ZIP CODE Sacramento CA 95811 Sacramento CA 95811 | | | | | | | | | | | | |
| | ENTER FEDERAL EMPLOYER IDENT | IFICATIO | N NUMBER (FEIN) | 1 2 - 3 | 4 | 5 | 6 | 7 | 8 | 9 | NOTE | | |
| 3 PAYEE ENTITY TYPE CHECK | PARTNERSHIP CORPORATION: OREGAL (e.g., atomey services) EXEMPT (nonprofit) ALL OTHERS | | | | | | | | | | | | |
| ONE BOX ONLY | ENTER SSN OR ITIN: SOLE PROPRIETOR, INDIVIDUAL, OR SINGLE MEMBER LLC (Disregarded Entity) Social Security Number (3SN) or Individual Taxpayer Identification Number (17N) are required by authority of California Revenue and Tax Code sections 18646 and 18661) | | | | | | | | | | | | |
| 4 PAYEE RESIDENCY STATUS | CALIFORNIA RESIDENT - Qualifie CALIFORNIA NON RESIDENT (see to state income tax, withholding, No services performed in Call Copy of Franchise Tax Board | d to do bui i next page i fornia. waiver of | siness in California (for more information) - state withholding at | or maintains a perm Payments to nonre tached. | hanent ; esidents | place s for s | of bi | usine xes m | ss in C ay be s | alifornia subject | L. | | |
| 5 | I hereby certify under penalty of p Should my residency status chan | erjury th ge, I will | at the informatio | on provided on the state agency | his do | cum | ent | is tru | ue and | d corre | oct. | | |
| 5 | AUTHORIZED PAYEE REPRESENTATIVE John M Example | 'S NAME | (Type or Print) | TITLE President / MD | | | | 1 1 | ELEP# 23456 | HONE (5789 | include area code) | | |
| | John M. Too | mp | le | DATE 06/28/2018 | | E- jo | -MAI | xam | DRES | s examp | lemail.com | | |
| - | Please return completed form to: | | | | | | | | | | | | |
| 6 | DEPARTMENT/OFFICE Department of Example | | | UNIT/SECTION Vendor Manageme | int Unit | | | | | | | | |
| | MAILING ADDRESS 123 example RD ste 123 | | | TELEPHONE (incl 123456789 | ude are | a cod | ie) | FAX | ¢ | | | | |
| | CITY Sacramento | STATE CA | ZIP CODE 95811 | E-MAIL ADDRESS Info@Example.co | a.gov | | | | | | | | |



• Example of completed STD 204 – Legal Corporation (ex: attorney services)

| STATE OF C PAYEE (Required STD 204 (Re | ALIFORNIA-DEPARTMENT OF FINANCE DATA RECORD when receiving payment from the State v. 5/2018) | of Califor | nia in lieu of IRS | N-9 o | r W-7) | | | | | | | | |
|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------------|---------------------|-----------------------------------------|--------------------------------|---------------------------------------|-----------------------------------|----------------------------|---------------------------|--------------------|--|--|
| 1 | INSTRUCTIONS: Type or print the information. Complete all information on this form. Sign, date, and return to the state agency (department/office) address shown in Box 6. Prompt return of this fully completed form will prevent delays when processing payments. Information provided in this form will be used by California state agencies to prepare Information Returns (Form1099). See next page for more information and Privacy Statement. NOTE: Governmental entities, i.e. federal, state, and local (including school districts), are not required to submit this form. | | | | | | | | | | | | |
| 2 | BUSINESS NAME (As shown on your income tax return) Example Law Office | | | | | | | | | | | | |
| | SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL (Marrie as above on SSW or (7010) Last, First, M Johnexample@examplemail.com | | | | | | | | | | | | |
| | MAILING ADDRESS BUSINESS ADDRESS PO BOX 123 123 example st | | | | | | | | | | | | |
| | CITYSTATEZIP CODECITYSTATEZIP CODESacramentoCA95811SacramentoCA95811 | | | | | | | | | | | | |
| 3 PAYEE ENTITY TYPE | ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): 1 2 3 4 5 6 7 8 9 PARTNERSHIP CORPORATION: Omedical (e.g., dentiatry, psychotherapy, chiropractic, etc.) NOTE: Payment will no be processed without an accompanying taxpayer identification ESTATE OR TRUST EXEMPT (nonprafit) EXEMPT (nonprafit) Taxpayer | | | | | | | | | | | | |
| ONE BOX ONLY | SOLE PROPRIETOR, INDIVIDUAL SINGLE MEMBER LLC (Disregard | ENTER S ., OR ed Entity) | SSN OR ITIN: Soci | al Secu ber (IT) | rity Number N) are requi Tax Code | (SSN) o red by a section | vr Individi nuthority o a 18546 | val Taxp of Califor and 186 | ayer ide mia Rev 61) | intification renue and | | | |
| 4 PAYEE RESIDENCY STATUS | CALIFORNIA RESIDENT - Qualified to do business in California or maintains a permanent place of business in California. CALIFORNIA NON RESIDENT (see next page for more information) - Payments to nonresidents for services may be subject to state income tax withholding. No services performed in California. Conv of Franchise Tax Board waiver of state withholding attached | | | | | | | | | | | | |
| 5 | I hereby certify under penalty of p Should my residency status chan | erjury th ge, I will | at the informatic promptly notify | n pro | vided on ate agen | this o | docum low. | ent is | true a | ind corre | ct. | | |
| J | AUTHORIZED PAYEE REPRESENTATIVE John M Example | S NAME | (Type or Print) | Presi | i dent / Att | torney | , | | TELE 1234 | PHONE (| include area code) | | |
| | SIGNATURE DATE E-MAIL ADDRESS Johnexample@examplemail.com | | | | | | | | | | lemail.com | | |
| 6 | Please return completed form to: | | | | | | | | | | | | |
| 0 | DEPARTMENT/OFFICE Department of Example | | | Vendo | SECTION or Manager | ment U | nit | | | | | | |
| | MAILING ADDRESS 123 example RD ste 123 | | | TELE 1234 | PHONE (in 56789 | iciude (| area cos | de) F | AX | | | | |
| | CITY Sacramento | STATE CA | ZIP CODE 95811 | E-MA | Example | ss .ca.go | v | | | | | | |



• **Example** of completed STD 204 – **Exempt corporation** (ex: non-profit organization)

| STATE OF C PAYEE (Required STD 204 (Re | CALIFORNIA-DEPARTMENT OF FINANCE DATA RECORD when receiving payment from the State w. 5/2018) | of Califor | nia in lieu of IRS | W-9 or W-7) | | | | | | | | | |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------------------|---------------------------------------|-------------------|------------------|-----------------------|-----------------------|--------------------|--|--|--|--|
| 1 | INSTRUCTIONS: Type or print the information. Complete all information on this form. Sign, date, and return to the state agency (department/office) address shown in Box 6. Prompt return of this fully completed form will prevent delays when processing payments. | | | | | | | | | | | | |
| | Information provided in this form will be used by California state agencies to prepare Information Returns (Form1099). See next page for more information and Privacy Statement. NOTE: Governmental entities, i.e. federal, state, and local (including school districts), are not required to submit this form. | | | | | | | | | | | | |
| 2 | BUSINESS NAME (As above on your income law return) Example Food Bank | | | | | | | | | | | | |
| | SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL (Name as above on SSN or 17110) Last, First, MI E-MAIL ADDRESS johnexample@examplemail.com | | | | | | | | | | | | |
| | MAILING ADDRESS BUSINESS ADDRESS PO BOX 123 123 example st | | | | | | | | | | | | |
| | CITYSTATEZIP CODECITYSTATEZIP CODESacramentoCA95811SacramentoCA95811 | | | | | | | | | | | | |
| 3 PAYEE ENTITY TYPE CHECK | ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): 1 2 3 4 5 6 7 8 9 PARTNERSHIP CORPORATION: Omega Corporation: MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.) be processed without an accompanying taxpayer identification number. accompanying taxpayer Omega Corporation: ALL OTHERS ALL OTHERS number. | | | | | | | | | | | | |
| ONE BOX | ENTER SSN OR ITIN: SOLE PROPRIETOR, INDIVIDUAL, OR SINGLE MEMBER LLC (Disregarded Entity) Social Security Number (IS3N) or Individual Taxpayer Identification Number (ITIN) are required by authority of California Revenue and Tax Code sections 18046 and 1666 (1) | | | | | | | | | | | | |
| 4 PAYEE RESIDENCY STATUS | CALIFORNIA RESIDENT - Qualified to do business in California or maintains a permanent place of business in California. CALIFORNIA NON RESIDENT (see next page for more information) - Payments to nonresidents for services may be subject to state income tax withholding. No services performed in California. O No services performed in California. O Copy of Franchise Tax Board waiver of state withholding attached. | | | | | | | | | | | | |
| 5 | I hereby certify under penalty of p Should my residency status change | erjury th ge, I will | at the information promptly notify | on provided on th the state agency | is docu below. | ment is | s true a | nd corre | ct. | | | | |
| | AUTHORIZED PAYEE REPRESENTATIVE John M Example | 'S NAME | (Type or Print) | TITLE President | | | TELE 1234 | PHONE (56789 | include area code) | | | | |
| | Joh M Exer | pl | 2 | DATE 06/28/2018 | | E-MAIL johnez | and the second second | i ss @examp | lemail.com | | | | |
| 6 | Please return completed form to: DEPARTMENT/OFFICE Department of Example | 1 | | UNIT/SECTION Vendor Managemen | it Unit | | | | | | | | |
| | MAILING ADDRESS 123 example RD ste 123 | | | TELEPHONE (incluid 123456789 | de area o | zode) | FAX | | | | | | |
| | CITY Sacramento | STATE CA | ZIP CODE 95811 | E-MAIL ADDRESS Info@Example.ca | .gov | | | | | | | | |



• **Example** of completed STD 204 – **All other corporation**

| STATE OF C PAYEE (Required STD 204 (Re | CALIFORNIA-DEPARTMENT OF FINANCE DATA RECORD when receiving payment from the State w. 5/2018) | of Califor | mia in lieu of IRS | W-9 o | W-7) | | | | | | | |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|---------------------------|----------------------|---------------------|--------------|------------------|----------|----------------|-----------------|-------------------------------------------------------|
| 1 | INSTRUCTIONS: Type or print the information. Complete all information on this form. Sign, date, and return to the state agency (department/office) address shown in Box 6. Prompt return of this fully completed form will prevent delays when processing payments. | | | | | | | | | | | |
| | Information provided in this form will be used by California state agencies to prepare Information Returns (Form1099). See next page for more information and Privacy Statement. NOTE: Governmental entities, i.e. federal, state, and local (including school districts), are not required to submit this form. | | | | | | | | | | | |
| 2 | BUSINESS NAME (As above on your income tex return) Example Company Inc | | | | | | | | | | | |
| _ | SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL phane as shown on SSN or (130) Last, First, M E-MAIL ADDRESS info@examplecomail.com | | | | | | | | | | | |
| | MAILING ADDRESS PO BOX 123 BUSINESS ADDRESS 123 example st | | | | | | | | | | | |
| | CITY STATE ZIP CODE CITY STATE ZIP CODE Sacramento CA 95811 Sacramento CA 95811 | | | | | | | | | | | ZIP CODE 95811 |
| 3 PAYEE | 3 ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): 1 2 3 4 5 6 7 8 9 | | | | | | | | | | | |
| CHECK | ESTATE OR TRUST | | LEGAL (e.g. EXEMPT (no) ALL OTHER | attorney oprofit) S | services) | ологеру, | enrepr | aunu, ev | e.) | | | accompanying taxpayer identification number. |
| ONE BOX ONLY | SOLE PROPRIETOR, INDIVIDUAL SINGLE MEMBER LLC (Disregard | bel Security Number (SSN) or Individual Taxpeyer Identification mber (ITIN) are required by authority of California Revenue and Tax Code sections 18646 and 18661) | | | | | | | | | | |
| 4 PAYEE RESIDENCY STATUS | CALIFORNIA RESIDENT - Qualified to do business in California or maintains a permanent place of business in California. CALIFORNIA NON RESIDENT (see next page for more information) - Payments to nonresidents for services may be subject to state income tax withholding. No services performed in California. O No services performed in California. O Copy of Franchise Tax Board waiver of state withholding attached. | | | | | | | | | | | L. |
| 5 | I hereby certify under penalty of p Should my residency status chan | erjury th ge, I will | at the informati promptly notify | on pro | vided or ate agen | n this o icy bel | docun ow. | nent is | s tru | e and | d corre | ct. |
| | AUTHORIZED PAYEE REPRESENTATIVE John M Example | E'S NAME | (Type or Print) | CEO | | | | | TE 12 | ELEPI 23450 | HONE (1 5789 | include area code) |
| | J-hn A Examp | de | , | DATE 06/28 | /2018 | | j | E-MAIL johne) | . ADD | DRES | s examp | lecomail.com |
| 6 | Please return completed form to: DEPARTMENT/OFFICE Department of Example | | | UNIT/ Vendo | SECTION r Manage | ment U | nit | | _ | | | |
| | MAILING ADDRESS 123 example RD ste 123 | | | TELE 1234 | HONE (# | nclude a | a/ea co | ode) | FAX | | | |
| | CITY Sacramento | STATE CA | ZIP CODE 95811 | E-MAI | L ADDRE Example | ss .ca.go | v | | | | | |



- Example of completed STD 204 Sole proprietor, Individual or Single Member LLC.
 - Note: TIN can be either FEIN or SSN, however; the combination of TIN and business name OR Individual Name must be the one registered to IRS. Otherwise TIN match will result in Error code.
- Example: Sole Proprietor or Single Member LLC with FEIN

| STATE OF C PAYEE (Required STD 204 (Re | ALIFORNIA-DEPARTMENT OF FINANCE DATA RECORD when receiving payment from the v. 5/2018) | State of Califo | mia in lieu of IF | 85 W-1 | 9 or | W-7) | 8 | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------|------------------------------------|-----------------------------------------|--------------------------------|-------------------------------------|------------------------------|------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|--|--|
| 1 | INSTRUCTIONS: Type or print agency (department/office) ad processing payments. Information provided in this form page for more information and in NOTE: Governmental entities, i | t the information dress shown in m will be used Privacy Statem i.e. federal, sta | on. Complete a n Box 6. Prom by California st ent. te, and local (ir | all info pt retu ate ag | erma um o genci | tion of this ies to chool | on this fully | is fo y co pare icts) | orm, S omple Infon), are | lign, d rted fo mation | ate, a orm wi Retu quired | ind re ill pre ms (F | turn to vent d | o the state delays when 099). See next his form. | | |
| 2 | BUSINESS NAME (As shown on your inte Example Auto Repair | ome iax return) | | | | | | | | | | | | | | |
| | SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL (Name as alwamor SSNor (700) Last, First, ME Example, John, M | | | | | | | | | | | | | | | |
| | MAILING ADDRESS PO BOX 123 123 example st | | | | | | | | | | | | | | | |
| | CITY Sacramento STATE ZIP CODE CITY StaTE ZIP CODE CA 95811 Sacramento CA 9581 | | | | | | | | | | | | ZIP CODE 95811 | | | |
| 3 ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): 9 8 7 4 5 PAYEE ENTITY TYPE PARTNERSHIP CORPORATION: 9 8 7 4 5 CHECK ESTATE OR TRUST MEDICAL (e.g., dentisty, psychotherapy, chiropra O LEGAL (e.g., etionney services) 0 EXEMPT (nonspretty) | | | | | | | | | | | 7 tc.j | 8 | 8 9 NOTE: Payment will n be processed without an accompanying taxpayer identification number. | | | |
| ONE BOX ONLY | | Social Si Number | scial Security Number (SSN) or Individual Taxpayer Identification umber (ITIN) are required by authority of California Revenue and Tax Code sections 18546 and 18651) | | | | | | | | | | | | | |
| 4 PAYEE ESIDENCY STATUS | CALIFORNIA RESIDENT - C CALIFORNIA NON RESIDEN to state income tax withhold No services performed Copy of Franchise Tax | Qualified to do bu NT (see next page ng. In California. Board waiver of | siness in Californ for more informatic state withholding | nia orn m) - Pa attach | maint lyme hed. | tains s nts to | nonn | nane | ents fo | ce of b | usines xes ma | s in Cr iy be s | alifornia ubject | | | |
| 5 | I hereby certify under penalt Should my residency status | y of perjury th change, I will | at the information promptly noti | tion p fy the | prov sta | rided te ag | on t | his be | docu low. | ment | is tru | e and | corre | xct. | | |
| | AUTHORIZED PAYEE REPRESENT John M Example | ATIVE'S NAME | (Type or Print) | Pri | TITLE President / Owner | | | | | | TE 12 | TELEPHONE (include area or 123456789 | | | | |
| | SIGNATURE Rohn /4 | DA 06 | DATE E-MAIL 06/28/2018 johner | | | | | | L ADDRESS xample@examplemail.com | | | | | | | |
| 6 | Please return completed for | n to: | / | - | | | | | | | | _ | | | | |
| 0 | Department of Example | DEPARTMENT/OFFICE I Department of Example | | | | | agem | int L | Jnit | | | | | | | |
| | MAILING ADDRESS 123 example RD ste 123 | MAILING ADDRESS 123 example RD ste 123 | | | | | TELEPHONE (include area code) 123456789 | | | | | FAX | | | | |
| | CITY | E-MAIL ADDRESS | | | | | | | | | | | | | | |



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Example: Sole Proprietor or Single Member LLC with SSN

| STATE OF C PAYEE (Required STD 204 (Re | ALIFORNIA-DEPARTMENT OF FINANCE DATA RECORD when receiving payment from the State v. 5/2018) | of Califor | nia in lieu of IF | RS W | -9 or W | -7) | | | | | | | | | |
|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------------|--------------------------------|------------------------------------|----------------------------------------------|----------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|-----------------------------------------------------------|--|--|
| 1 | INSTRUCTIONS: Type or print the i agency (department/office) address processing payments. Information provided in this form will page for more information and Privat NOTE: Governmental entities, i.e. fe | informatic shown in be used I cy Statem deral, sta | on. Complete a n Box 6. Prom by California st ient. te, and local (ir | all inf pt ret tate a nclud | ormatic turn of t gencies ing sch | n on his f to p col d | this fully c repar | form. Si complet e Inform s), are n | gn, da ted for nation not req | nte, a rm wi Retu uired | ind m ill pro ms (I to s | eturn to event d Form10 ubmit ti | o the state lelays when 099). See next his form. | | |
| 2 | BUSINESS NAME (As shown an your income tax Example Auto Repair | neturnij | 12 | | | | | | | | | | | | |
| | SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL Name as shown on SSN or (7010) Last, First, MI E-MAIL ADDRESS Example, John, M Johnexample@examplema | | | | | | | | | | | | il.com | | |
| | MAILING ADDRESS PO BOX 123 BUSINESS ADDRESS 123 example st | | | | | | | | | | | | | | |
| | CITY Sacramento | STATE CA | ZIP CODE 95811 | 4 | CITY Sacram | nento STATE CA | | | | | | | ZIP CODE 95811 | | |
| 3 PAYEE ENTITY TYPE CHECK | ENTER FEDERAL EMPLOYER IDEN | EIN): (e.g., i g., ads honpre ERS | dentiatry, visey serv aft) | NOTE: Payment will not be processed without an accompanying taxpayer identification number. | | | | | | | | | | | |
| ONE BOX ONLY | SOLE PROPRIETOR, INDIVIDUAL SINGLE MEMBER LLC (Disregard | ENTER L, OR led Entity) | SSN OR ITIN: | 1 Social Numbe | 2 Security / er (ITIN) a Ti | 3 lumbe re req sk Cod | 4 r (SSN ured b) le secti | 5) or Indivis y authority one 1854 | 6 Sual Tax of Cali and 18 | 7 kpayer tomia 8661) | 8 Ident Rever | 9 Rication we and | | | |
| 4 PAYEE ESIDENCY STATUS | CALIFORNIA RESIDENT - Qualifie CALIFORNIA NON RESIDENT (se to state income tax withholding. No services performed in Cal Copy of Franchise Tax Board | ed to do bu e <i>nest page</i> ifornia. I waiver of | siness in Califor for more information state withholding | mia or on) - P g atta: | maintair ayments ched. | nsap ton | ermar onresi | nent plao | e of bu service | isines es ma | s in C ly be | aliforniz subject | | | |
| 5 | I hereby certify under penalty of p Should my residency status chan AUTHORIZED PAYEE REPRESENTATIVE | perjury th ge, I will E'S NAME | at the informa promptly not | ation ify th | provid e state | ed o age | n this ncy b | s docun elow, | nent li | s tru | e an | d corre | oct. | | |
| | John M Example | | | P | President / Owner | | | | | 12 | TELEPHONE (include area code) 123456789 | | | | |
| | Tob IN Trocarly 06/28/2018 johnexample@examplemi | | | | | | | | | | | lemail.com | | | |
| 6 | Please return completed form to: DEPARTMENT/OFFICE Department of Example | | / | UV | NIT/SEC | TION | l ament | Unit | | | | | | | |
| | MAILING ADDRESS 123 example RD ste 123 | | | т 1 | TELEPHONE (include area code) FAX 123456789 | | | | | | | | | | |
| | CITY Sacramento | STATE | ZIP CODE 95811 | E. In | MAIL A | DDR | E SS e.ca.g | jov | | | | | | | |



- Example - Individual with SSN

| STATE OF CA PAYEE I (Required STD 204 (Re | ALIFORNIA-DEPARTMENT OF FINANCE DATA RECORD when receiving payment from the w. 5/2018) | State of Califor | nia in lieu of IR: | 3 W-8 | or W-7) | | | | | | | | |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------------|--------------------------------------------------------|---------------------------------------|----------------------------------------------|----------------------------------------|----------------------------------------|--------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------|--|
| 1 | INSTRUCTIONS: Type or prin agency (department/office) as processing payments. Information provided in this for page for more information and NOTE: Governmental entities. | It the informatio ddress shown in m will be used t I Privacy Statem , i.e. federal, sta | n. Complete all) Box 6. Prompt by California state ient. te, and local (ini | infor retur te ag | mation on m of this fr encies to p g school d | this fi ully c repan | orm. Sig omplet e Inform s), are r | gn, da ted for nation not rec | xte, an rm will Return quired | id retur i preve ns (Foi to subr | rn to int di rm10 mit ti | the state elays when 299). See next his form. | |
| 2 | BUSINESS NAME (As above on your inc | come tax roturn) | | | | | | | | | | | |
| | SOLE PROPRIETOR, SINGLE MEN Example, John, M | IBER LLC, INDIVI | DUAL Name as sho | en an Si | SN or 1710) Less | First, M | E-MAI | L ADD | RESS ple@ex | ample | emai | il.com | |
| | MAILING ADDRESS PO BOX 123 | | 3 | BU 12 | ISINESS AI 3 example | DDRES e st | 55 | | | | | | |
| | CITY Sacramento | CITY STATE ZIP CODE CITY STATE ZIP CO Sacramento CA 95811 Sacramento CA 95811 | | | | | | | | | | | |
| 3 PAYEE ENTITY TYPE CHECK | ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): | | | | | | | | | | | NOTE: Payment will not be processed without an accompanying taxpayer identification number. | |
| ONE BOX | SOLE PROPRIETOR, INDI | ENTER S VIDUAL, OR sregarded Entity) | SSN OR ITIN: St M | 1 Icial St umber | 2 3 scurity Numbr (ITIN) are req Tax Co | 4 w (SSN) puired by de secto | 5) or Indivis y authority one 1864 | dual Tai y of Call 8 and 1 | 7 Kpayer I (Tomia R 8561) | 8 dentifica | 9 tion and | | |
| 4 PAYEE ESIDENCY STATUS | CALIFORNIA RESIDENT - (CALIFORNIA NON RESIDE to state income tax withhold No services performer Copy of Franchise Ta | Qualified to do bus ENT (see next page sing, d in California, x Board walver of | siness in Californi for more information state withholding | a orm) - Paj attach | iaintains a p yments to n red. | eman onresid | ient plac | e of bu servio | isiness es may | in Calif be sub | lomia bject | | |
| 5 | I hereby certify under penal Should my residency statur | ty of perjury th s change, I will | at the informat promptly notif | ion p y the | state age | n this ncy b | docun elow. | nent i | s true | and c | orre | ict. | |
| | John M Example | In the second second | () pe or r | Co | ntractor | | | | 123 | TELEPHONE (include area code) 123456789 | | | |
| | July M To | san) | 11 | 06 | re /28/2018 | | | johne: | xampl | RESS le@ext | amp | lemail.com | |
| 6 | Please return completed for DEPARTMENT/OFFICE Department of Example | m to: / | | UN Ver | IT/SECTION | N ement | Unit | | | | | | |
| | MAILING ADDRESS 123 example RD ste 123 | | | TEL 12 | EPHONE (3456789 | include | area co | ode) | FAX | | | | |
| 1 | CITY | STATE | ZIP CODE | E-N | IAIL ADDR | ESS | | | | | - | | |

You have successfully completed Job Aid: FISCal.427 – Review STD.204.