



## **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 [Payee Data Record Form \(STD 204\)](#)

**Contents**

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**Step 1: Business information – Section 2.**

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

<b>2</b>	<b>BUSINESS NAME</b> (As shown on your income tax return) Example company Inc.					
	<b>SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL</b> (Name as shown on SSN or ITIN) Last, First, MI					<b>E-MAIL ADDRESS</b>
	<b>MAILING ADDRESS</b> PO BOX 123			<b>BUSINESS ADDRESS</b> 123 Example St Ste 123		
	<b>CITY</b> Sacramento	<b>STATE</b> CA	<b>ZIP CODE</b> 95811	<b>CITY</b> Sacramento	<b>STATE</b> CA	<b>ZIP CODE</b> 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. The owner's name must match with the name on SSN, ITIN or FEIN that is provided in Section 3 of the form.

<b>2</b>	<b>BUSINESS NAME</b> (As shown on your income tax return) Example Auto Repair					
	<b>SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL</b> (Name as shown on SSN or ITIN) Last, First, MI Example, John, M					<b>E-MAIL ADDRESS</b> johnexample@examplemail.com
	<b>MAILING ADDRESS</b> PO BOX 123			<b>BUSINESS ADDRESS</b> Same as mailing		
	<b>CITY</b> Sacramento	<b>STATE</b> CA	<b>ZIP CODE</b> 95811	<b>CITY</b> Same as mailing	<b>STATE</b>	<b>ZIP CODE</b>

Note: If the owner of a Single Member LLC is a Corporation or 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 one box only. 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:

**Correct: One box marked**

<b>3</b> PAYEE ENTITY TYPE  CHECK ONE BOX ONLY	ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): <input type="text"/>	
	<table style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> PARTNERSHIP   <input type="checkbox"/> ESTATE OR TRUST                             </td> <td style="width: 50%; vertical-align: top;"> <b>CORPORATION:</b>  <input type="radio"/> MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.)  <input type="radio"/> LEGAL (e.g., attorney services)  <input type="radio"/> EXEMPT (nonprofit)  <input checked="" type="radio"/> <b>ALL OTHERS</b> </td> </tr> </table> <p style="text-align: center; color: red; font-weight: bold;">Example - Correct</p>	<input type="checkbox"/> PARTNERSHIP  <input type="checkbox"/> ESTATE OR TRUST
<input type="checkbox"/> PARTNERSHIP  <input type="checkbox"/> ESTATE OR TRUST	<b>CORPORATION:</b> <input type="radio"/> MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.) <input type="radio"/> LEGAL (e.g., attorney services) <input type="radio"/> EXEMPT (nonprofit) <input checked="" type="radio"/> <b>ALL OTHERS</b>	
	ENTER SSN OR ITIN: <input type="text"/> <p style="font-size: small; text-align: right;">Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) are required by authority of California Revenue and Tax Code sections 18646 and 18661)</p>	
	<input type="checkbox"/> SOLE PROPRIETOR, INDIVIDUAL, OR SINGLE MEMBER LLC (Disregarded Entity)	

**Incorrect: Multiple boxed marked**

<b>3</b> PAYEE ENTITY TYPE  CHECK ONE BOX ONLY	ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): <input type="text"/>	
	<table style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> PARTNERSHIP   <input checked="" type="checkbox"/> <b>ESTATE OR TRUST</b> </td> <td style="width: 50%; vertical-align: top;"> <b>CORPORATION:</b>  <input type="radio"/> MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.)  <input type="radio"/> LEGAL (e.g., attorney services)  <input type="radio"/> EXEMPT (nonprofit)  <input type="radio"/> ALL OTHERS                             </td> </tr> </table> <p style="text-align: center; color: red; font-weight: bold;">Example - Incorrect</p>	<input type="checkbox"/> PARTNERSHIP  <input checked="" type="checkbox"/> <b>ESTATE OR TRUST</b>
<input type="checkbox"/> PARTNERSHIP  <input checked="" type="checkbox"/> <b>ESTATE OR TRUST</b>	<b>CORPORATION:</b> <input type="radio"/> MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.) <input type="radio"/> LEGAL (e.g., attorney services) <input type="radio"/> EXEMPT (nonprofit) <input type="radio"/> ALL OTHERS	
	ENTER SSN OR ITIN: <input type="text"/> <p style="font-size: small; text-align: right;">Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) are required by authority of California Revenue and Tax Code sections 18646 and 18661)</p>	
	<input checked="" type="checkbox"/> <b>SOLE PROPRIETOR, INDIVIDUAL, OR SINGLE MEMBER LLC (Disregarded Entity)</b>	

- **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:**

The form shows a section for 'PAYEE ENTITY TYPE' with a '3' in a box. It includes fields for 'ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN):' and 'ENTER SSN OR ITIN:'. The 'CORPORATION' section has radio buttons for 'MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.)', 'LEGAL (e.g., attorney services)', 'EXEMPT (nonprofit)', and 'ALL OTHERS'. The 'SOLE PROPRIETOR, INDIVIDUAL, OR SINGLE MEMBER LLC (Disregarded Entity)' option is also present. A note at the bottom states: '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.

This screenshot shows the 'FEIN' field filled with the digits 1 through 9. The 'CORPORATION' section, including its sub-options, is enclosed in a red box. The rest of the form structure is identical to the previous image.

- **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. Entering TIN to the wrong location on the form will result TIN match code to be error. Please see following examples.

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

<b>3</b> PAYEE ENTITY TYPE  CHECK ONE BOX ONLY	ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): <input type="text"/>
	<input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> ESTATE OR TRUST  CORPORATION: <input type="radio"/> MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.) <input type="radio"/> LEGAL (e.g., attorney services) <input type="radio"/> EXEMPT (nonprofit) <input type="radio"/> ALL OTHERS
	ENTER SSN OR ITIN: <input type="text"/>
	<input checked="" type="checkbox"/> 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

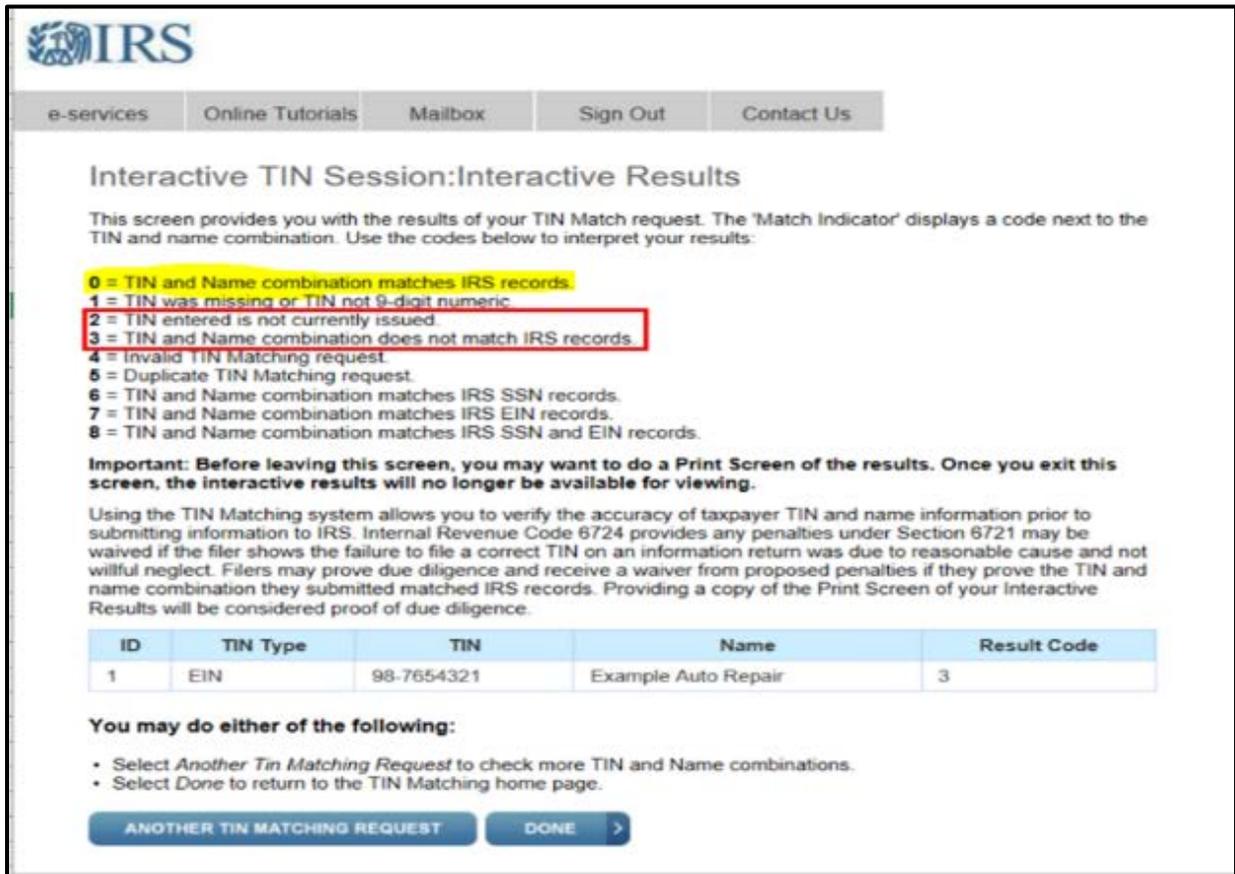
**Example: Sole Proprietor with FEIN. TIN match will be conducted with Sole Proprietor's (Owner's) name and FEIN.**

<b>3</b> PAYEE ENTITY TYPE  CHECK ONE BOX ONLY	ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): <input type="text"/>
	<input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> ESTATE OR TRUST  CORPORATION: <input type="radio"/> MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.) <input type="radio"/> LEGAL (e.g., attorney services) <input type="radio"/> EXEMPT (nonprofit) <input type="radio"/> ALL OTHERS
	ENTER SSN OR ITIN: <input type="text"/>
	<input checked="" type="checkbox"/> 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

- **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.



**IRS**

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### Interactive TIN Session: Interactive Results

This screen provides you with the results of your TIN Match request. The 'Match Indicator' displays a code next to the TIN and name combination. Use the codes below to interpret your results:

- 0 = TIN and Name combination matches IRS records.
- 1 = TIN was missing or TIN not 9-digit numeric.
- 2 = TIN entered is not currently issued.
- 3 = TIN and Name combination does not match IRS records.**
- 4 = Invalid TIN Matching request.
- 5 = Duplicate TIN Matching request.
- 6 = TIN and Name combination matches IRS SSN records.
- 7 = TIN and Name combination matches IRS EIN records.
- 8 = TIN and Name combination matches IRS SSN and EIN records.

**Important: Before leaving this screen, you may want to do a Print Screen of the results. Once you exit this screen, the interactive results will no longer be available for viewing.**

Using the TIN Matching system allows you to verify the accuracy of taxpayer TIN and name information prior to submitting information to IRS. Internal Revenue Code 6724 provides any penalties under Section 6721 may be waived if the filer shows the failure to file a correct TIN on an information return was due to reasonable cause and not willful neglect. Filers may prove due diligence and receive a waiver from proposed penalties if they prove the TIN and name combination they submitted matched IRS records. Providing a copy of the Print Screen of your Interactive Results will be considered proof of due diligence.

ID	TIN Type	TIN	Name	Result Code
1	EIN	98-7654321	Example Auto Repair	3

**You may do either of the following:**

- Select *Another Tin Matching Request* to check more TIN and Name combinations.
- Select *Done* to return to the TIN Matching home page.

**ANOTHER TIN MATCHING REQUEST** | **DONE** >

**Step 3: Residency Status:**

- Make sure the supplier chooses one.

**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.

Copy of Franchise Tax Board waiver of state withholding attached.

**Step 4: Signature and date:**

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

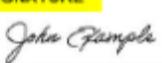
The form is certified under penalty of perjury and completed by the supplier filling this section. Any form **missing information in the abovementioned fields will not be accepted.**

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

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

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

<b>5</b>	I hereby certify under <b>penalty of perjury</b> that the information prov Should my residency status change, I will promptly notify the sta	
	<b>AUTHORIZED PAYEE REPRESENTATIVE'S NAME</b> (Type or Print) John M Example	<b>TITLE</b> President
	<b>SIGNATURE</b> 	

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

- **Incorrect: Missing Signer's name**

<b>5</b>	I hereby certify under <b>penalty of perjury</b> that the information provided on this document is true and correct. Should my residency status change, I will promptly notify the state agency below.		
	<b>AUTHORIZED PAYEE REPRESENTATIVE'S NAME</b> (Type or Print) <div style="border: 2px solid red; height: 20px; width: 100%;"></div>	<b>TITLE</b> President / Owner	<b>TELEPHONE</b> (include area code) 123456789
	<b>SIGNATURE</b> 	<b>DATE</b> 06/28/2018	<b>E-MAIL ADDRESS</b> johnexample@exampleemail.com

**Example - Incorrect**

- **Incorrect: Missing Signature**

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

- **Incorrect: Missing date**

<b>5</b>	I hereby certify under <b>penalty of perjury</b> that the information provided on this document is true and correct. Should my residency status change, I will promptly notify the state agency below.		
	<b>AUTHORIZED PAYEE REPRESENTATIVE'S NAME</b> (Type or Print) John M Example	<b>TITLE</b> President / Owner	<b>TELEPHONE</b> (include area code) 123456789
	<b>SIGNATURE</b> <i>John Example</i>	<b>DATE</b>  	<b>E-MAIL ADDRESS</b> 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**.

<b>5</b>	I hereby certify under <b>penalty of perjury</b> that the information provided on this document is true and correct. Should my residency status change, I will promptly notify the state agency below.		
	<b>AUTHORIZED PAYEE REPRESENTATIVE'S NAME</b> (Type or Print) Tom Deptuser (on behalf of John M Example)	<b>TITLE</b> SSA - Department of Example	<b>TELEPHONE</b> (include area code) 987654321
	<b>SIGNATURE</b> <i>Tom Deptuser</i>	<b>DATE</b> 06/28/2018	<b>E-MAIL ADDRESS</b> tdeptuser@example.ca.gov

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

<b>2</b>	<b>BUSINESS NAME</b> (As shown on your income tax return)					
	<b>SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL</b> (Name as shown on SSN or ID) Last, First, MI Example, John, M			<b>E-MAIL ADDRESS</b> johnexample@examplemail.com		
	<b>MAILING ADDRESS</b> PO BOX 123			<b>BUSINESS ADDRESS</b> 123 example st		
	<b>CITY</b> Sacramento	<b>STATE</b> CA	<b>ZIP CODE</b> 95811	<b>CITY</b> Sacramento	<b>STATE</b> CA	<b>ZIP CODE</b> 95811

<b>5</b>	I hereby certify under <b>penalty of perjury</b> that the information provided on this document is true and correct. Should my residency status change, I will promptly notify the state agency below.		
	<b>AUTHORIZED PAYEE REPRESENTATIVE'S NAME</b> (Type or Print) John M ABC	<b>TITLE</b>	<b>TELEPHONE</b> (include area code) 123456789
	<b>SIGNATURE</b> <i>John M ABC</i>	<b>DATE</b> 06/28/2018	<b>E-MAIL ADDRESS</b> johnexample@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.

<b>2</b>	BUSINESS NAME (As shown on your income tax return) Example Auto Repair					
	SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL (Name as shown on SSN or ITIN) Last, First, MI Example, John, M				E-MAIL ADDRESS johnexample@examplemail.com	
	<b>Example - Correct</b>					
	MAILING ADDRESS <del>PO BOX 123</del> JM Po Box 234			BUSINESS ADDRESS 123 example st		
	CITY Sacramento	STATE CA	ZIP CODE 95811	CITY Sacramento	STATE CA	ZIP CODE 95811

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

<b>2</b>	BUSINESS NAME (As shown on your income tax return) Example Auto Repair					
	SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL (Name as shown on SSN or ITIN) Last, First, MI Example, John, M				E-MAIL ADDRESS johnexample@examplemail.com	
	<b>Example - Incorrect</b>					
	MAILING ADDRESS <del>PO BOX 123</del> Po Box 234			BUSINESS ADDRESS 123 example st		
	CITY Sacramento	STATE CA	ZIP CODE 95811	CITY Sacramento	STATE CA	ZIP CODE 95811

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

<b>2</b>	BUSINESS NAME (As shown on your income tax return) Example Auto Repair					
	SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL (Name as shown on SSN or ITIN) Last, First, MI Example, John, M				E-MAIL ADDRESS johnexample@examplemail.com	
	<b>Example - Incorrect</b>					
	MAILING ADDRESS <del>PO BOX 123</del> Po Box 234			BUSINESS ADDRESS 123 example st		
	CITY Sacramento	STATE CA	ZIP CODE 95811	CITY Sacramento	STATE CA	ZIP CODE 95811

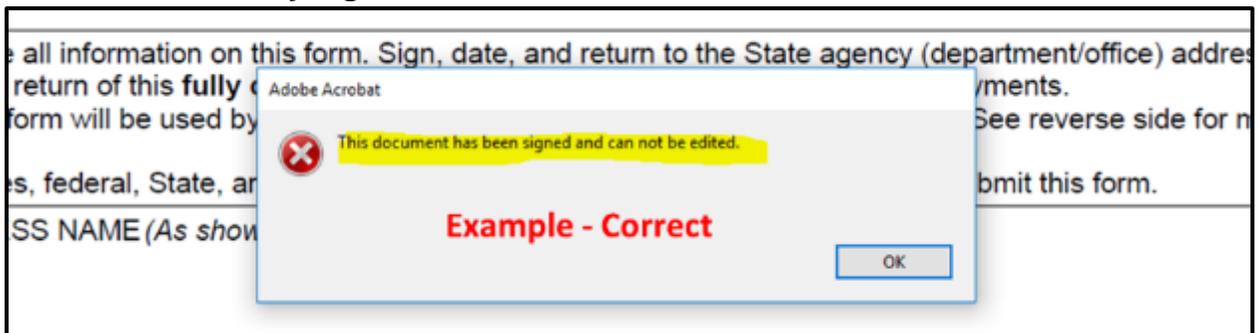
**Step 7: Make sure the STD 204 is Static.**

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

**Correct: Scanned copy**

STATE OF CALIFORNIA-DEPARTMENT OF FINANCE PAYEE DATA RECORD (Required when receiving payment from the State of California in lieu of IRS W-9 or W-7) STD 204 (Rev. 5/2018)					
<b>1</b>	<b>INSTRUCTIONS:</b> 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 <b>fully completed</b> 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. <b>NOTE:</b> Governmental entities, i.e. federal, state, and local (including school districts), are not required to submit this form.				
<b>2</b>	<b>BUSINESS NAME</b> <i>(As shown on your income tax return)</i> Example Auto Repair		<b>Example - Correct</b>		
	<b>SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL</b> <i>(Name as shown on SSN or (TIN) Last, First, MI)</i> Example, John, M		<b>E-MAIL ADDRESS</b> johnexample@examplemail.com		
	<b>MAILING ADDRESS</b> PO BOX 123		<b>BUSINESS ADDRESS</b> 123 example st		
	<b>CITY</b> Sacramento	<b>STATE</b> CA	<b>ZIP CODE</b> 95811	<b>CITY</b> Sacramento	<b>STATE</b> CA
			<b>ZIP CODE</b> 95811		

**Correct: Electrically signed and secured.**



The image shows a portion of the STD 204 form with an Adobe Acrobat error dialog box overlaid. The dialog box has a red 'X' icon and the text: "This document has been signed and can not be edited." Below the text is an "OK" button. The text "Example - Correct" is written in red on the dialog box.

- **Correct: Password Protected**

<b>PAYEE'S LEGAL BUSINESS NAME (Type of Print)</b> <i>Example Auto Repair</i>		AGRE
<b>SOLE PROPRIETOR- ENTER NAME AS SHOWN ON SSN (Last, First, M.I.)</b> <i>John M Example</i>		MAI
<b>MAILING ADDRESS</b> <i>PO BOX 123</i>		TO T st
<b>CITY, STATE, ZIP CODE</b> <i>Sacramento CA 95811</i>		<b>CITY, STATE, ZIP CODE</b> <i>Sacran</i>

**Example - Correct**

! "std204 password test.pdf" is protected. Please enter a Permissions Password.

Enter Password:

OK Cancel

- **Incorrect: Editable**

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



- **Example of completed STD 204 – Estate or Trust**

STATE OF CALIFORNIA-DEPARTMENT OF FINANCE <b>PAYEE DATA RECORD</b> (Required when receiving payment from the State of California in lieu of IRS W-9 or W-7) STD 204 (Rev. 5/2018)																								
<b>1</b>	<p><b>INSTRUCTIONS:</b> 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 <b>fully completed</b> form will prevent delays when processing payments.</p> <p>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.</p> <p><b>NOTE:</b> Governmental entities, i.e. federal, state, and local (including school districts), are not required to submit this form.</p>																							
<b>2</b>	<p><b>BUSINESS NAME</b> (As shown on your income tax return) Example Title Company</p> <p><b>SOLE PROPRIETOR, SINGLE MEMBER LLC, INDIVIDUAL</b> (Name as shown on SSN or ITIN) Last, First, MI: _____ <b>E-MAIL ADDRESS</b> johnexample@examplemail.com</p> <p><b>MAILING ADDRESS</b> PO BOX 123 <b>BUSINESS ADDRESS</b> 123 example st</p> <p><b>CITY</b> Sacramento <b>STATE</b> CA <b>ZIP CODE</b> 95811 <b>CITY</b> Sacramento <b>STATE</b> CA <b>ZIP CODE</b> 95811</p>																							
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- **Example** of completed STD 204 – **Exempt corporation** (ex: non-profit organization)

STATE OF CALIFORNIA-DEPARTMENT OF FINANCE <b>PAYEE DATA RECORD</b> (Required when receiving payment from the State of California in lieu of IRS W-9 or W-7) STD 204 (Rev. 5/2018)																								
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One state. One system.

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

STATE OF CALIFORNIA-DEPARTMENT OF FINANCE PAYEE DATA RECORD (Required when receiving payment from the State of California in lieu of IRS W-9 or W-7) STD 204 (Rev. 5/2018)					
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