

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	Exempt payee code (if any) _____
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.	Exemption from FATCA reporting code (if any) _____
	<input type="checkbox"/> Other (see instructions) ► _____ 5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
				-			-				
or											
Employer identification number											
				-							

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ►	Date ►
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



Mt. San Antonio College
 Purchasing Department
 1100 N. Grand Ave.
 Walnut, CA 91789

Phone (909) 274-4245
 Fax (909) 274-2025

VENDOR INFORMATION

<p>1. GENERAL INFORMATION</p> <hr/> <p>Company Name</p> <hr/> <p>Contact Name</p> <hr/> <p>dba (if applicable)</p> <hr/> <p>Mailing Address</p> <hr/> <p>City, State & Zip Code</p> <p>(_____) _____ (_____) _____ Phone Number Fax Number</p> <hr/> <p>E-Mail Address</p> <hr/> <p>Website Address</p>	<p>2. Remittance Address (If different from Item 1):</p> <hr/> <p>Company Name</p> <hr/> <p>Contact Name</p> <hr/> <p>dba (if applicable)</p> <hr/> <p>Mailing Address</p> <hr/> <p>City, State & Zip Code</p> <p>(_____) _____ (_____) _____ Phone Number Fax Number</p> <hr/> <p>E-Mail Address</p> <hr/> <p>Alternate E-Mail Address</p>
<p>3. Affirmative Action (Check One):</p> <p><input type="checkbox"/> Minority-Owned/Disadvantaged Business</p> <p><input type="checkbox"/> Woman-Owned Business</p> <p><input type="checkbox"/> Small Business Concern</p> <p><input type="checkbox"/> Disabled Veteran Enterprise</p> <p><input type="checkbox"/> Other _____</p> <p><input type="checkbox"/> None of the Above</p>	<p>4. ACH Info:</p> <p>Bank Name: _____</p> <p>Routing # : _____</p> <p>Account Name: _____</p> <p>Account # : _____</p> <p>Account Type: ___Checking ___Savings</p>
<p>Does an employee or officer of Mt. San Antonio College own, partly own, operate, or have a financial interest in this business? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please provide the name of the Mt. San Antonio College employee or officer who is affiliated with this business. _____</p>	

DISTRICT USE ONLY		
VENDOR I.D. NO:	DATE ENTERED:	By: _____
BANK VERIFICATION:	DATE VERIFIED:	By: _____
PRE-NOTE:	DATE COMPLETED:	By: _____

2019 Nonresident Withholding Allocation Worksheet

The payee completes this form and returns it to the withholding agent.

Part I Withholding Agent Information

Withholding agent's name

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

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

State

ZIP code

Part II Nonresident Payee Information

Payee's name

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

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

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

State

ZIP code

Nonresident payee's entity type: (Check one)

- Individual/sole proprietor
- Corporation
- Partnership
- Limited liability company (LLC)
- Estate or trust

Part III Payment Type

Nonresident payee: (Check one)

- Performs services totally outside California (no withholding required, skip to Certification of Nonresident Payee)
- Provides only goods or materials (no withholding required, skip to Certification of Nonresident Payee)
- Provides goods and services in California (see Part IV, Income Allocation)
- Provides services within and outside California (see Part IV, Income Allocation)
- Other (Describe) _____

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

Part IV Income Allocation

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

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

Certification of Nonresident Payee

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov/forms and search for **1131**. To request this notice by mail, call 800. 852.5711.

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

Sign Here

Print or type payee's name	Telephone ()
Payee's signature X	Date
Print or type representative's name and title	Telephone ()
Authorized representative's signature X	Date

2019 Instructions for Form 587

Nonresident Withholding Allocation Worksheet

References in these instructions are to the California Revenue and Taxation Code (R&TC).

General Information

A Purpose

Use Form 587, Nonresident Withholding Allocation Worksheet, to determine if withholding is required and the amount of California source income subject to withholding.

Withholding is not required if payees are residents or have a permanent place of business in California. Get FTB Pub. 1017, Resident and Nonresident Withholding Guidelines, for more information.

Do not use Form 587 if any of the following apply:

- You sold California real estate. Use Form 593-C, Real Estate Withholding Certificate.
- The payee is a resident of California or is a non-grantor trust that has at least one California resident trustee. Use Form 590, Withholding Exemption Certificate.
- The payee is a corporation, partnership, or limited liability company (LLC) that has a permanent place of business in California or is qualified to do business in California. Foreign (non-U.S.) corporations must be qualified to transact intrastate business. Use Form 590.
- The payment is to an estate and the decedent was a California resident. Use Form 590.
- The payments are subject to backup withholding. For more information, go to ftb.ca.gov and search for **backup withholding**.
- The payments are for wages to employees. Wage withholding is administered by the California Employment Development Department (EDD). For more information, go to edd.ca.gov or call 888.745.3886.

B When to Complete

The withholding agent requests that the nonresident payee completes, signs, and returns Form 587 to the withholding agent when a contract is entered into and before a payment is made to the payee. The withholding agent relies on the certification made by the payee to determine the amount of withholding required if the completed and signed Form 587 is accepted in good faith.

Form 587 remains valid for the duration of the contract (or term of payments), if there is no material change in the facts. By signing Form 587, the payee agrees to promptly notify the withholding agent of any changes in the facts.

The withholding agent retains a copy of Form 587 for a minimum of five years and must provide it to the Franchise Tax Board (FTB) upon request.

C Requirements

California Revenue and Taxation Code (R&TC) Section 18662 and the related regulations requires withholding 7% of income or franchise tax on certain payments made to nonresidents (including individuals, corporations, partnerships, LLCs, estates, and trusts) for income received from California sources unless an approved waiver or reduction is granted. The withholding rate is 7% unless a waiver or reduction is granted by the FTB.

D Income Subject to Withholding

The items of income subject to withholding include, but are not limited to:

- Compensation for services performed in California by nonresidents.
- Rent paid to nonresidents on real or personal property located in California if the rent is paid in the course of the withholding agent's business.
- Royalties from natural resources paid to nonresidents from business activities in California.
- Prizes and winnings received by nonresidents for contests in California.
- Endorsement payments received for services performed in California.
- Other California source income paid to nonresidents.

For more information on income subject to withholding, get FTB Pub. 1017.

E Exceptions to Withholding

Withholding is not required when:

- The payment is for goods.
- The payee is a resident of California, or is an S corporation, a partnership, or an LLC that has a permanent place of business in California. Get Form 590.
- The payee is a corporation that is qualified to do business in California.
- The withholding agent's California source payments to the payee do not exceed \$1,500 for the calendar year.
- The payments are for income from intangible personal property, such as interest and dividends, unless derived in a trade or business or the property has acquired a business situs in California.
- The payments are for services performed outside of California or for rents, royalties, and leases on property located outside of California.
- The payment is to a nonresident corporate director for director services, including attendance at board meetings.
- The payee is a tax-exempt organization under either California or federal law.

- The payee has a completed and signed Form 590-P, Nonresident Withholding Exemption Certificate for Previously Reported Income.
- The income is derived from qualified investment securities of an investment partnership.

F Waivers/Reductions

A nonresident payee may request a waiver from withholding by submitting Form 588, Nonresident Withholding Waiver Request. A nonresident payee may request a reduction in the amount to be withheld by submitting Form 589, Nonresident Reduced Withholding Request. The FTB does not grant reductions or waivers for backup withholding.

G Requirement to File a California Tax Return

A payee's exemption certification on Form 587 does not eliminate the requirement to file a California tax return and pay the tax due.

You may be assessed a penalty if:

- You do not file a California tax return.
- You file your tax return late.
- The amount of withholding does not satisfy your tax liability.

For information on California filing requirements, go to ftb.ca.gov.

H How to Claim Nonwage Withholding Credit

Claim your nonwage withholding credit on one of the following:

- Form 540, California Resident Income Tax Return
- Form 540NR Long, California Nonresident or Part-Year Resident Income Tax Return
- Form 541, California Fiduciary Income Tax Return
- Form 100, California Corporation Franchise or Income Tax Return
- Form 100S, California S Corporation Franchise or Income Tax Return
- Form 100W, California Corporation Franchise or Income Tax Return — Water's-Edge Filers
- Form 109, California Exempt Organization Business Income Tax Return
- Form 565, Partnership Return of Income
- Form 568, Limited Liability Company Return of Income

Specific Instructions

Definitions – For withholding terms and definitions, go to ftb.ca.gov and search for **nonwage withholding**.

Private Mail Box (PMB) – Include the PMB in the address field. Write “PMB” first, then the box number. Example: 111 Main Street PMB 123.

Foreign Address – Follow the country’s practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

Part I – Withholding Agent Information

Enter the withholding agent’s business or individual information, not both.

Part II – Nonresident Payee Information

Enter the payee’s business or individual information, not both. Check the appropriate box and enter the Taxpayer Identification Number (TIN).

You must provide a valid TIN as requested on this form. The following are acceptable TINs: social security number (SSN); individual taxpayer identification number (ITIN); federal employer identification number (FEIN); California corporation number (CA Corp no.); or California Secretary of State (CA SOS) file number.

Part III – Payment Type

The nonresident payee must check the box that identifies the type of payment that will be received.

Part IV – Income Allocation

Use Part IV to identify payments that are subject to withholding. Enter payments from both within and outside of California. Only payments sourced within California are subject to withholding. Services performed in California are sourced in California. In the case of payments for services performed when part of the services are performed outside California, enter the amount paid for performing services within California in column (a). Enter the amount paid for performing services while outside California in column (b). Enter the total amount paid for services in column (c).

If the payee’s trade, business, or profession conducted in California is an integral part of a unitary business conducted within and outside California compute the payment amounts on line 1 through line 5 by applying the payee’s California apportionment percentage (determined in accordance with the provisions of the Uniform Division of Income for Tax Purposes Act) to the payment amounts. For more information on apportionment, get Schedule R, Apportionment and Allocation of Income.

Withholding Agent

Keep Form 587 for five years for your records. **Do not** send this form to the FTB unless it has been specifically requested.

Withholding, excluding backup withholding, is optional at the discretion of the withholding agent on the first \$1,500 in payments made during the calendar year. Withholding must begin as soon as the total payments of California source income for the calendar year exceed \$1,500. If backup withholding is required, there is no set minimum threshold and it supersedes all types of withholding.

If circumstances change during the year, such as the total payment amounts which would change the amount on line 6, the payee must submit a new Form 587 to the withholding agent reflecting those changes. The withholding agent should evaluate the need for a new Form 587 when a change in facts occurs.

Certification of Nonresident Payee

The payee and/or the authorized representative must complete, sign, date, and return this form to the withholding agent.

Authorized representatives include those persons the payee authorized to act on their behalf through a power of attorney, a third party designee, or other individual taxpayers authorized to view their confidential tax data by a waiver or release.

Electronic signatures shall be considered as valid as the originals.

Additional Information

Website: For more information, go to ftb.ca.gov and search for **nonwage**.

MyFTB offers secure online tax account information and services. For more information, go to ftb.ca.gov and login or register for **MyFTB**.

Telephone: 888.792.4900 or 916.845.4900, Withholding Services and Compliance phone service

Fax: 916.845.9512

Mail: WITHHOLDING SERVICES AND COMPLIANCE MS F182
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

For questions unrelated to withholding, or to download, view, and print California tax forms and publications, or to access the TTY/TDD numbers, see the information below.

Internet and Telephone Assistance

Website: ftb.ca.gov

Telephone: 800.852.5711 from within the United States

916.845.6500 from outside the United States

TTY/TDD: 800.822.6268 for persons with hearing or speech disability
711 or 800.735.2929 California relay service

Asistencia Por Internet y Teléfono

Sitio web: ftb.ca.gov

Teléfono: 800.852.5711 dentro de los Estados Unidos

916.845.6500 fuera de los Estados Unidos

TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o del habla
711 ó 800.735.2929 servicio de relevo de California

2019 Nonresident Withholding Waiver Request

588

Part I Withholding Agent Information

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

First name Initial Last name Telephone

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

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

Part II Requester Information

Check one box only. Withholding Agent Payee Authorized Representative for Withholding Agent Authorized Representative for Payee

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

First name Initial Last name Telephone

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

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

Part III Type of Income Subject to Withholding

Check one type only.

A Payments to Independent Contractors

B Trust Distributions

C Rents or Royalties

D Distributions to Domestic Nonresident Partners/Members/Beneficiaries/S Corporation Shareholders

E Estate Distributions

I Other

Complete Side 2, Part IV Schedule of Payees, before signing below.

Sign Here

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov/forms and search for 1131. To request this notice by mail, call 800.852.5711.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than withholding agent) is based on all information of which preparer has any knowledge.

Type or print requester's name and title Telephone

Requester's signature Date

Requester Name:

Requester TIN:

Part IV Schedule of Payees

Do not use your own version of the Schedule of Payees to report additional payees. We can only accept and process additional payees reported on this form. See instructions.

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

First name Initial Last name

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

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

Reason for Waiver Request (Check box next to one Reason Code.) A B C D E Newly Admitted Date (mm/dd/yyyy) (Must be included when selecting Reason Code "D.")

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

First name Initial Last name

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

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

Reason for Waiver Request (Check box next to one Reason Code.) A B C D E Newly Admitted Date (mm/dd/yyyy) (Must be included when selecting Reason Code "D.")

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

First name Initial Last name

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

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

Reason for Waiver Request (Check box next to one Reason Code.) A B C D E Newly Admitted Date (mm/dd/yyyy) (Must be included when selecting Reason Code "D.")

Waiver Request Reason Codes

- A** Payee has California state tax returns on file for the two most current taxable years in which the payee has a filing requirement. Payee is considered current on any tax obligations with the Franchise Tax Board (FTB).
- B** Payee is making timely estimated tax payments for the current taxable year. Payee is considered current on any tax obligations with the FTB.
- C** Payee is a corporation that is not qualified to do business and does not have a permanent place of business in California but is filing a tax return based on a combined report with a corporation that does have a permanent place of business in California. Attach a copy of Schedule R-7, Election to File a Unitary Taxpayers' Group Return, from the combined report.
- D** Payee is a newly admitted S corporation shareholder, partner of a partnership, or member of a limited liability company. In the "Newly Admitted Date" box, provide the date this shareholder, partner, or member was admitted. The waiver will expire at the end of the calendar year succeeding the date the payee was newly admitted. Once expired, the payee must have the most current California tax return due on file or estimated tax payments for the current taxable year in order to have a new waiver granted.
- E** Other – Attach a specific reason and include substantiation that would justify a waiver from withholding. If payee is a group return participant, attach a copy of Schedule 1067A, Nonresident Group Return Schedule, from the group return.

2019 Instructions for Form 588

Nonresident Withholding Waiver Request

General Information

A Purpose

Use Form 588, Nonresident Withholding Waiver Request, to request a waiver from withholding on payments of California source income to nonresident payees.

Do not use Form 588 to request a waiver if you are a **foreign (non-U.S.) partner or member**. A foreign (non-U.S.) partner or member may file a Form 589, Nonresident Reduced Withholding Request, to reduce or eliminate a partner's or member's withholding of California tax on Effectively Connected Taxable Income (ECTI) from California sources; however, a foreign (non-U.S.) partner or member may not request a withholding waiver.

Do not use Form 588 to request a waiver if you are a **seller of California real estate**. Sellers of California real estate use Form 593-C, Real Estate Withholding Certificate, to claim an exemption.

Form 588 does not apply to payments subject to backup withholding. For more information, go to ftb.ca.gov and search for **backup withholding**.

Form 588 does not apply to payments for wages to employees. Wage withholding is administered by the California Employment Development Department (EDD). For more information, go to edd.ca.gov or call 888.745.3886.

B Requirement

California Revenue and Taxation Code (R&TC) Section 18662 requires withholding 7% of income or franchise tax on certain payments made to nonresidents [including individuals, corporations, partnerships, limited liability companies (LLCs), estates, and trusts] for income received from California sources unless an approved waiver or reduction is granted. The withholding rate is 7% unless a waiver or reduction is granted by the Franchise Tax Board (FTB).

C Withholding Waivers

The FTB issues a Waiver Determination Notice for each waiver request. A withholding agent must have received the notice authorizing a waiver of withholding before eliminating withholding on payments made to nonresidents. The withholding agent retains the Waiver Determination Notice for a minimum of five years and must provide the notice to the FTB upon request.

Withholding waivers issued by the FTB apply only for the limited purpose of determining the withholding obligation under R&TC Section 18662. They **do not** apply to the taxability of income or requirement to file a tax return.

D Length of Waiver

Withholding waivers are effective for a maximum term of 24 months and will expire on December 31 of the succeeding calendar year granted.

If the waiver is granted for reason code D, the resulting waiver will expire at the end of the succeeding calendar year from the date the payee was newly admitted.

E Income Subject to Withholding

The items of income subject to withholding include, but are not limited to:

- Compensation for services performed in California by nonresidents.
- Rent paid to nonresidents on real or personal property located in California if the rent is paid in the course of the withholding agent's business.
- Royalties from natural resources paid to nonresidents from business activities in California.
- Distributions of California source taxable income to nonresident beneficiaries from an estate or trust.
- Distributions of California source taxable income to a domestic (nonforeign) nonresident S corporation shareholder, partner, or member.
- Allocations of California source income or gain to foreign (non-U.S.) nonresident partners or members.
- Prizes and winnings received by nonresidents for contests in California.
- Endorsement payments received for services performed in California.
- Other California source income paid to nonresidents.

For more information on income subject to withholding, get FTB Pub. 1017, Resident and Nonresident Withholding Guidelines.

F Exceptions to Withholding

Withholding is not required when:

- The payee is a federal, state, or foreign **government** or any of its agencies, instrumentalities, or political subdivisions.
- The payment is for goods. Get Form 587, Nonresident Withholding Allocation Worksheet.
- The payment is being made to a resident of California, an S corporation, a partnership, or a LLC, that has a permanent place of business in California. Get Form 590, Withholding Exemption Certificate.
- The payee is a corporation that is qualified to do business in California.
- The withholding agent's California source income to the payee does not exceed \$1,500 for the calendar year.

- The payments are for income from intangible personal property, such as interest and dividends, unless derived in a trade or business or the property has acquired a business situs in California.
- The payments are for services performed outside of California or for rents, royalties, and leases on property located outside of California.
- The payment is to a nonresident corporate director for director services, including attendance at board meetings.
- The payee is a tax-exempt organization under either California or federal law.
- The payee has a completed and signed Form 590-P, Nonresident Withholding Exemption Certificate for Previously Reported Income.
- The income is derived from qualified investment securities of an investment partnership.

G When and Where to File

Submit a request for a waiver at least 21 business days before making a payment to allow the FTB time to process the request.

Online filing – Registered users can file Form 588 online through **MyFTB**.

- Log in to **MyFTB**.
- Select **File a Nonresident Withholding Waiver Request**.

For more information, go to ftb.ca.gov and login or register for MyFTB.

Paper filing – Form 588 can be filed by mail or fax.

WITHHOLDING SERVICES AND
COMPLIANCE MS F182
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651
Or
Fax to: 916.845.9512

H Requirement to File a California Tax Return

A payee's Waiver Determination Notice on Form 588 does not eliminate the requirement to file a California tax return and pay the tax due.

You may be assessed a penalty if:

- You do not file a California tax return.
- You file your tax return late.
- The amount of withholding does not satisfy your tax liability.

For more information on California filing requirements, go to ftb.ca.gov.

I How to Claim Nonwage Withholding Credit

Claim your nonwage withholding credit on one of the following:

- Form 540, California Resident Income Tax Return
- Form 540NR Long, California Nonresident or Part-Year Resident Income Tax Return
- Form 541, California Fiduciary Income Tax Return
- Form 100, California Corporation Franchise or Income Tax Return
- Form 100S, California S Corporation Franchise or Income Tax Return
- Form 100W, California Corporation Franchise or Income Tax Return – Water's-Edge Filers
- Form 109, California Exempt Organization Business Income Tax Return
- Form 565, Partnership Return of Income
- Form 568, Limited Liability Company Return of Income

Specific Instructions

For withholding terms and definitions, go to ftb.ca.gov and search for **nonwage withholding**. The requester must provide a valid Taxpayer Identification Number (TIN) as requested on this form. The following are acceptable TINs: social security number (SSN); individual taxpayer identification number (ITIN); federal employer identification number (FEIN); California corporation number (CA Corp no.); or California Secretary of State (CA SOS) file number.

To ensure timely processing, the requester must complete, sign, and date the form. Attach any necessary information and documents supporting the request to the **back** of the form when filing. Failure to do so may delay issuance or denial of the waiver.

Electronic signatures shall be considered as valid as the originals.

Private Mail Box (PMB) – Include the PMB in the address field. Write “PMB” first, then the box number. Example: 111 Main Street PMB 123.

Foreign Address – Follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

Part I – Withholding Agent Information

Enter only business or individual information, not both. Check the appropriate box, and provide the TIN for the business or individual making the payments.

Include a telephone number and fax number, with area code, so we can contact you if we need additional information.

Part II – Requester Information

Requester

The requester must check one box indicating that they are the withholding agent, payee, or authorized third party. If a box is not checked, it may result in a processing delay.

Enter the business and/or individual requester name, and address to which the withholding certificate is to be mailed.

Include a telephone number and fax number, with area code, so we can contact you if we need additional information.

Part III – Type of Income Subject to Withholding

Check the box indicating the type of payment for which a waiver is being requested.

Part IV – Schedule of Payees

Enter only business or individual information for each payee, not both. Check the appropriate box and provide a valid TIN for the payee.

You must use the Schedule of Payees on Side 2 of Form 588 to report all payees.

If you are requesting a withholding waiver for more than three payees, complete and include additional copies of the Schedule of Payees from Side 2 of Form 588, as necessary. Enter the requester's name and TIN at the top of each additional page.

Do not attach your own schedules to this form. We only accept and process additional payees reported on the Schedule of Payees from Side 2 of Form 588.

If the payee is a **grantor trust**, enter the grantor's individual name and SSN/ITIN. Also enter the trust's name under the business name. If the payee is a **non-grantor trust**, enter the name of the trust and the trust's FEIN.

If the payee is a sole proprietorship, enter the sole proprietorship's name under the business name. Also, enter the sole proprietor's individual name and SSN/ITIN from the tax return filed and attach federal Schedule C (Form 1040), Profit or Loss From Business (Sole Proprietorship) or Schedule F (Form 1040), Profit or Loss From Farming, to Form 588.

Single member limited liability companies are not disregarded for California purposes. Enter the LLC's name on the business line. If you are requesting a waiver for the single member, enter the single member's individual name in a separate payee field.

Under “Reason for Waiver Request,” check the box for the reason code that corresponds to the payee's reason for requesting a waiver.

If the payee is a sole proprietorship or reason code C or reason code E is selected, attach all of the required additional information.

If the payee is a military member or civilian in support of the military serving in a combat zone, qualified hazardous duty area, or contingency operation, select reason code E and attach a copy of the payee's orders.

Additional Information

Website: For more information, go to ftb.ca.gov and search for **nonwage**.

MyFTB offers secure online tax account information and services. For more information, go to ftb.ca.gov and login or register for MyFTB.

Telephone: 888.792.4900 or 916.845.4900, Withholding Services and Compliance phone service

Fax: 916.845.9512

Mail: WITHHOLDING SERVICES AND COMPLIANCE MS F182
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

For questions unrelated to withholding, or to download, view, and print California tax forms and publications, or to access the TTY/TDD numbers, see the information below.

Internet and Telephone Assistance

Website: ftb.ca.gov

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States

TTY/TDD: 800.822.6268 for persons with hearing or speech disability
711 or 800.735.2929 California relay service

Asistencia Por Internet y Teléfono

Sitio web: ftb.ca.gov

Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos

TTY/TDD: 800.822.6268 para personas con discapacidades auditivas o de habla
711 ó 800.735.2929 servicio de relevo de California

2019 Withholding Exemption Certificate

590

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

Withholding Agent Information

Name _____

Payee Information

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

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

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

Exemption Reason

Check only one box.

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

- Individuals — Certification of Residency:**
I am a resident of California and I reside at the address shown above. If I become a nonresident at any time, I will promptly notify the withholding agent. See instructions for General Information D, Definitions.
- Corporations:**
The corporation has a permanent place of business in California at the address shown above or is qualified through the California Secretary of State (SOS) to do business in California. The corporation will file a California tax return. If this corporation ceases to have a permanent place of business in California or ceases to do any of the above, I will promptly notify the withholding agent. See instructions for General Information D, Definitions.
- Partnerships or Limited Liability Companies (LLCs):**
The partnership or LLC has a permanent place of business in California at the address shown above or is registered with the California SOS, and is subject to the laws of California. The partnership or LLC will file a California tax return. If the partnership or LLC ceases to do any of the above, I will promptly inform the withholding agent. For withholding purposes, a limited liability partnership (LLP) is treated like any other partnership.
- Tax-Exempt Entities:**
The entity is exempt from tax under California Revenue and Taxation Code (R&TC) Section 23701 _____ (insert letter) or Internal Revenue Code Section 501(c) _____ (insert number). If this entity ceases to be exempt from tax, I will promptly notify the withholding agent. Individuals cannot be tax-exempt entities.
- Insurance Companies, Individual Retirement Arrangements (IRAs), or Qualified Pension/Profit-Sharing Plans:**
The entity is an insurance company, IRA, or a federally qualified pension or profit-sharing plan.
- California Trusts:**
At least one trustee and one noncontingent beneficiary of the above-named trust is a California resident. The trust will file a California fiduciary tax return. If the trustee or noncontingent beneficiary becomes a nonresident at any time, I will promptly notify the withholding agent.
- Estates — Certification of Residency of Deceased Person:**
I am the executor of the above-named person's estate or trust. The decedent was a California resident at the time of death. The estate will file a California fiduciary tax return.
- Nonmilitary Spouse of a Military Servicemember:**
I am a nonmilitary spouse of a military servicemember and I meet the Military Spouse Residency Relief Act (MSRRA) requirements. See instructions for General Information E, MSRRA.

CERTIFICATE OF PAYEE: Payee must complete and sign below.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov/forms and search for **1131**. To request this notice by mail, call 800.852.5711.

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

Type or print payee's name and title _____ Telephone (____) _____

Payee's signature ► _____ Date _____

2019 Instructions for Form 590

Withholding Exemption Certificate

References in these instructions are to the California Revenue and Taxation Code (R&TC).

General Information

California Revenue and Taxation Code (R&TC) Section 18662 requires withholding of income or franchise tax on payments of California source income made to nonresidents of California. For more information, See General Information B, Income Subject to Withholding.

Registered Domestic Partners (RDP) – For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP unless otherwise specified. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

A Purpose

Use Form 590, Withholding Exemption Certificate, to certify an exemption from nonresident withholding.

Form 590 does not apply to payments of backup withholding. For more information, go to ftb.ca.gov and search for **backup withholding**.

Form 590 does not apply to payments for wages to employees. Wage withholding is administered by the California Employment Development Department (EDD). For more information, go to edd.ca.gov or call 888.745.3886.

Do not use Form 590 to certify an exemption from withholding if you are a **seller of California real estate**. Sellers of California real estate use Form 593-C, Real Estate Withholding Certificate, to claim an exemption from the real estate withholding requirement.

The following are excluded from withholding and completing this form:

- The United States and any of its agencies or instrumentalities.
- A state, a possession of the United States, the District of Columbia, or any of its political subdivisions or instrumentalities.
- A foreign government or any of its political subdivisions, agencies, or instrumentalities.

B Income Subject to Withholding

Withholding is required on the following, but is not limited to:

- Payments to nonresidents for services rendered in California.
- Distributions of California source income made to domestic nonresident partners, members, and S corporation shareholders and allocations of California source income made to foreign partners and members.
- Payments to nonresidents for rents if the payments are made in the course of the withholding agent's business.
- Payments to nonresidents for royalties from activities sourced to California.

- Distributions of California source income to nonresident beneficiaries from an estate or trust.
- Endorsement payments received for services performed in California.
- Prizes and winnings received by nonresidents for contests in California.

However, withholding is optional if the total payments of California source income are \$1,500 or less during the calendar year.

For more information on withholding, get FTB Pub. 1017, Resident and Nonresident Withholding Guidelines. To get a withholding publication, see Additional Information.

C Who Certifies this Form

Form 590 is certified (completed and signed) by the payee. California residents or entities exempt from the withholding requirement should complete Form 590 and submit it to the withholding agent before payment is made. The withholding agent is then relieved of the withholding requirements if the agent relies in good faith on a completed and signed Form 590 unless notified by the Franchise Tax Board (FTB) that the form should not be relied upon.

An incomplete certificate is invalid and the withholding agent should not accept it. If the withholding agent receives an incomplete certificate, the withholding agent is required to withhold tax on payments made to the payee until a valid certificate is received. In lieu of a completed exemption certificate, the withholding agent may accept a letter from the payee as a substitute explaining why they are not subject to withholding. The letter must contain all the information required on the certificate in similar language, including the under penalty of perjury statement and the payee's taxpayer identification number (TIN).

The certification does not need to be renewed annually. The certification on Form 590 remains valid until the payee's status changes. The withholding agent must retain a copy of the certification or substitute for at least five years after the last payment to which the certification applies. The agent must provide it to the FTB upon request.

If an entertainer (or the entertainer's business entity) is paid for a performance, the entertainer's information must be provided.

Do not submit the entertainer's agent or promoter information.

The grantor of a grantor trust shall be treated as the payee for withholding purposes. Therefore, if the payee is a grantor trust and one or more of the grantors is a nonresident, withholding is required. If all of the grantors on the trust are residents, no withholding is required. Resident grantors can check the box on Form 590 labeled "Individuals — Certification of Residency."

D Definitions

For California nonwage withholding purposes, **nonresident** includes all of the following:

- Individuals who are not residents of California.
- Corporations not qualified through the California Secretary of State (CA SOS) to do business in California or having no permanent place of business in California.
- Partnerships or limited liability companies (LLCs) with no permanent place of business in California.
- Any trust without a resident grantor, beneficiary, or trustee, or estates where the decedent was not a California resident.

Foreign refers to non-U.S.

For more information about determining resident status, get FTB Pub. 1031, Guidelines for Determining Resident Status. Military servicemembers have special rules for residency. For more information see General Information E, Military Spouse Residency Relief Act (MSRRA), and FTB Pub. 1032, Tax Information for Military Personnel.

Permanent Place of Business:

A corporation has a permanent place of business in California if it is organized and existing under the laws of California or it has qualified through the CA SOS to transact intrastate business. A corporation that has not qualified to transact intrastate business (e.g., a corporation engaged exclusively in interstate commerce) will be considered as having a permanent place of business in California only if it maintains a permanent office in California that is permanently staffed by its employees.

E Military Spouse Residency Relief Act (MSRRA)

Generally, for tax purposes you are considered to maintain your existing residence or domicile. If a military servicemember and nonmilitary spouse have the same state of domicile, the MSRRA provides:

- A spouse shall not be deemed to have lost a residence or domicile in any state solely by reason of being absent to be with the servicemember serving in compliance with military orders.
- A spouse shall not be deemed to have acquired a residence or domicile in any other state solely by reason of being there to be with the servicemember serving in compliance with military orders.

Domicile is defined as the one place:

- Where you maintain a true, fixed, and permanent home.
- To which you intend to return whenever you are absent.

A military servicemember's nonmilitary spouse is considered a nonresident for tax purposes if the servicemember and spouse have the same domicile outside of California and the spouse is in California solely to be with the servicemember who is serving in compliance with Permanent Change of Station orders.

California may require nonmilitary spouses of military servicemembers to provide proof that they meet the criteria for California personal income tax exemption as set forth in the MSRRRA.

Income of a military servicemember's nonmilitary spouse for services performed in California is not California source income subject to state tax if the spouse is in California to be with the servicemember serving in compliance with military orders, and the servicemember and spouse have the same domicile in a state other than California.

For additional information or assistance in determining whether the applicant meets the MSRRRA requirements, get FTB Pub. 1032.

Specific Instructions

Payee Instructions

Enter the withholding agent's name.

Enter the payee's information, including the TIN and check the appropriate TIN box.

You must provide a valid TIN as requested on this form. The following are acceptable TINs: social security number (SSN); individual taxpayer identification number (ITIN); federal employer identification number (FEIN); California corporation number (CA Corp no.); or CA SOS file number.

Private Mail Box (PMB) – Include the PMB in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

Foreign Address – Follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

Exemption Reason – Check the box that reflects the reason why the payee is exempt from the California income tax withholding requirement.

Withholding Agent Instructions

Do not send this form to the FTB. The certification on Form 590 remains valid until the payee's status changes. The withholding agent must retain a copy of the certificate or substitute for at least five years after the last payment to which the certificate applies. The agent must provide it to the FTB upon request.

The payee must notify the withholding agent if any of the following situations occur:

- The individual payee becomes a nonresident.
- The corporation ceases to have a permanent place of business in California or ceases to be qualified to do business in California.
- The partnership ceases to have a permanent place of business in California.
- The LLC ceases to have a permanent place of business in California.
- The tax-exempt entity loses its tax-exempt status.

If any of these situations occur, then withholding may be required. For more information, get Form 592, Resident and Nonresident Withholding Statement, Form 592-B, Resident and Nonresident Withholding Tax Statement, and Form 592-V, Payment Voucher for Resident and Nonresident Withholding.

Additional Information

Website: For more information, go to **ftb.ca.gov** and search for **nonwage**.

MyFTB offers secure online tax account information and services. For more information, go to **ftb.ca.gov** and login or register for MyFTB.

Telephone: **888.792.4900** or **916.845.4900**, Withholding Services and Compliance phone service

Fax: 916.845.9512

Mail: WITHHOLDING SERVICES AND COMPLIANCE MS F182
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

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711 ó 800.735.2929 servicio de relevo de California