
**VENDOR DATA RECORD/ REPORTABLE VENDORS/STATE & FEDERAL
WITHHOLDING/NON-RESIDENT ALIENS**

The Vendor Data Record form is required in order to process payment. This form helps us to determine the tax status for reportable income, State and Federal withholding.

Reportable Income

A 1099 Misc is issued for Services/Rent provided during the calendar year for income earned in the amount of \$600.00 or more, including Corporations for legal services.

Medical and Health Care Payments of \$600 or more made in the course of your trade or business to each physician or other supplier or provider of medical or health care services, including Corporations.

Royalties

Royalty payments of \$10.00 or more will receive a 1099 Misc.

STATE WITHHOLDING

Non Residents providing a service in California including Corporations or partnerships are subject to 7% State withholding if the total amount of payments for the calendar year are \$1,500.00 or more.

A non-resident payee may submit a Withholding Exemption Certificate Form 590.

Also, for a reduced rate form 589 Nonresident Reduced Withholding Request has to be submitted in advance of payment to the Franchise Tax Board.

Entertainers effective January 2008 State withholding rate is 7% on the total amount if payments made for the calendar year are \$1,500.00 or more.

Contact: Franchise Tax Board

Telephone: 888-792-4900

Not Toll Free: 916-845-4900

Web site: ww.ftb.ca.gov

Campus Contact: Margaret Martinez 278-6810

FEDERAL WITHHOLDING

Applies to Non Resident Aliens. Refer to guidelines for U. S. Tax Information.

Contact Janice Loo 278-6921 or Vicky Vongdara 278-7985

Accounts Payable Contact: Margaret Martinez 278-6810