

SUPPLIER INFORMATION / SUBSTITUTE W9

PURPOSE: Information contained in this form will be used by University of San Diego to prepare Information Returns (Form 1099 Misc. or 1042S) and for withholding on payments to CA nonresidents reported on form CA592. Prompt return of this fully completed form will prevent delays when processing payments. An IRS W-9 Form may NOT be substituted in lieu of this form.

<input type="checkbox"/> NEW - Oracle Supplier Number:	<input type="checkbox"/> CHANGE		
Section 1 – Name and Address			
<i>Name as shown on income tax return of: Individual, Business, or if a Sole Proprietor Business enter owner's Full Name (Last, First, MI): Doing Business as name (DBA) - Checks will be made to this person</i>			
Name:	Contact (if other than payee):		
Address (Street/City/State/Zip code):			
Remit to Address (if different than above):			
Telephone #:	Fax #:		
Email Address (required for ACH Payment):			
Section 2 – Supplier's Federal Tax Classification & Ownership Information			
<input type="checkbox"/> Individual/Sole Proprietor	<input type="checkbox"/> Partnership	<input type="checkbox"/> S - Corporation	<input type="checkbox"/> C - Corporation
<input type="checkbox"/> Medical Corporation	<input type="checkbox"/> Exempt Organization (Not for Profit)		<input type="checkbox"/> Estate or Trust
<input type="checkbox"/> Limited Liability Company:	<input type="checkbox"/> C= C corporation	<input type="checkbox"/> S=S corporation	<input type="checkbox"/> P= partnership
<i>(Check All Boxes that Apply)</i>			
<input type="checkbox"/> Minority Owned	<input type="checkbox"/> Small Business	<input type="checkbox"/> Service Disabled /Veteran Owned	<input type="checkbox"/> Veteran Owned <input type="checkbox"/> Women Owned
<input type="checkbox"/> African American	<input type="checkbox"/> Native American	<input type="checkbox"/> Asian	<input type="checkbox"/> Hispanic
<input type="checkbox"/> Other:			
Section 3 – Supplier's Taxpayer ID Number			
<i>Social Security Number (SSN) or Federal Employer Identification Number (FEIN) must be on file for ALL suppliers receiving payments from University of San Diego.</i>			
SSN or TIN:		EIN:	
Section 4 – ACH Information/Method of Payment - Complete bank information ONLY if you are selecting payment method of ACH			
Name on Acct:	Bank ID/Routing#:	Bank Account#:	
Section 5 – Supplier's Residency Declaration for Tax Purposes			
<i>All payments made by the University are subject to Federal and/or California State Tax Withholding Status (see page 2)</i>			
<input type="checkbox"/> I am a U.S. Citizen or U.S. Person - a U.S. person defined for U.S. tax purposes is a Partnership, Corporation, Company, or Association created or organized in the United States or under the laws of the United States; An estate; or a domestic trust			
<input type="checkbox"/> I am a Permanent Resident Alien and I have a Green Card - (Attach a copy of documentation)			
<input type="checkbox"/> I am not a US Citizen/Business and I do not have a Permanent Resident Green Card. Payments may be subject to Federal tax withholding. Contact Payroll for a list of required documents to determine if you are eligible to work in the USA.			
<input type="checkbox"/> All Services related to this payment are performed OUTSIDE of the United States			
Section 6 – Supplier's State of California Residency Certification (you must check a box)			
<input type="checkbox"/> Product Purchase only - Not Applicable		<input type="checkbox"/> California Resident	
<input type="checkbox"/> California Nonresident (see Page 2, Section 5) Payments to CA nonresidents may be subject to 7% tax withholding. Attach a completed CA587 non- CA resident withholding allocation worksheet			
<input type="checkbox"/> I am not a US Citizen/Business and I do not have a Permanent Resident Green Card. Payments may be subject to state tax withholding at 12.3%. Contact Payroll for a list of required documents to determine if you are eligible to work in the USA.			
<input type="checkbox"/> Qualified to do business in CA or have a permanent place of business in CA Attach Withholding Exemption Certificate (CA590).			
Section 7 – Certifying Signature			
Under the law in the State of California, that the information provided on this document is true and correct. If my residency status should change, I will promptly inform you; the payee's TIN is correct. The payee is not subject to backup withholding (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. The payee is a U.S. person, and the payee is exempt from FATCA reporting.			
Exempt payee code (if any) _____ Exempt from FATCA reporting code (if any) _____			
Signature of U.S. Person: _____ Date: _____			

Requirements to Complete Supplier Information Form

A completed Supplier Information Form is required and will be kept on file.

Amounts paid to supplier's can be reported on Information Returns (1099 MISC, CA592 and 1042-S) are in accordance with the Internal Revenue Code and the California Revenue and Taxation Code.

Section 1

Enter the Payee's legal name/business name. Sole proprietorships must also include the owner's full name. An individual must list his/her full name. The home/ business address should be the address at which the payee chooses to receive correspondence. Do not enter payment address or lock box information here. Complete *remit* to address for payments.

Section 2

Check ONE box that corresponds to the payee entity type. Check ALL boxes that are applicable to the category of payment/ownership.

Section 3

The IRS requires that all parties entering into business transactions that may lead to payment(s) provide their Taxpayer Identification Number (TIN). The TIN is required to facilitate tax compliance enforcement activities and the preparation of Form 1099 and other information returns as required by the Internal Revenue Code Section 6109(a). Individuals and sole proprietorships shall provide Social Security Number (SSN) or Individual Tax Identification Number (ITIN). Only partnerships, estates, trusts, and corporations will enter their Federal Employer Identification Number (FEIN).

Section 4

Check the appropriate box. If ACH is selected, complete banking information. Do not leave any of these spaces blank.

Sections 5 & 6: Are you a California resident or nonresident?

A corporation will be defined as a "resident" if it has a permanent place of business in California or is qualified through the Secretary of State to do business in California.

A partnership is considered a resident partnership if it has a permanent place of business in California. An estate is a resident if the decedent was a California resident at time of death. A trust is a resident if at least one trustee is a California resident.

For individuals and sole proprietors, the term "resident" includes every individual who is in California for other than a temporary or transitory purpose and any individual domiciled in California who is absent for a temporary or transitory purpose. Generally, an individual who comes to California for a purpose that will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident.

Payments to all nonresidents may be subject to CA withholding. Nonresident payees performing services in California or receiving rent, lease, or royalty payments from property (real or personal) located in California will have 7% of their total payments withheld for State income taxes. However, no withholding is required if total payments to the payee are \$1,500 or less for the calendar year.

Foreign Citizens and Foreign Businesses

Federal tax withholding regulations differ significantly from California tax withholding requirements. There are several additional forms required and they must be completed before a payment can be released. You will also need to provide a copy of your VISA, a copy of the picture page of your passport and a print out of their arrival and departure record from the U.S. Customs & Border Protection website.

Foreign Alien/Entity or Resident Alien

University of San Diego requires a W-8 Form for all foreign aliens/entities being paid for a service, copyrights, permissions and royalties performed in the United States to conform to IRS regulations. The IRS requires University of San Diego to obtain a signed and dated W-8 Form prior to issuing payment. There are four different types of W-8 Forms. The Foreign Alien/Entity will need to determine which type of form applies to them; they will need to fill out the appropriate form/ and they will need to return the form to University of San Diego. The links for the W-8 Forms are as follows:

<http://www.irs.gov/pub/irs-pdf/fw8exp.pdf> (Form W-8EXP) <http://www.irs.gov/pub/irs-pdf/iw8exp.pdf> (Instructions Form W-8EXP)

<http://www.irs.gov/pub/irs-pdf/fw8eci.pdf> (Form W-8ECI) <http://www.irs.gov/pub/irs-pdf/iw8eci.pdf> (Instructions Form W-8ECI)

<http://www.irs.gov/pub/irs-pdf/fw8ben.pdf> (Form W-8BEN) <http://www.irs.gov/pub/irs-pdf/iw8ben.pdf> (Instructions Form W-8BEN)

<http://www.irs.gov/pub/irs-pdf/fw8imy.pdf> (Form W-8IMY) <http://www.irs.gov/pub/irs-pdf/iw8imy.pdf> (Instructions Form W-8IMY)

Section 7

Provide the name, title, signature and telephone number of the beneficial owner of the payment requested or authorized agent of beneficial owner. Certification Instructions: You must cross out item 3 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, items 3 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 taxpayer identification number.

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Nonresident Withholding Allocation Worksheet

587

PART I WITHHOLDING AGENT

Withholding agent's name

Withholding agent's address (number and street), APT no., PMB no., City, State, ZIP Code

PART II NONRESIDENT VENDOR/PAYEE (Complete Part II through Part V and return this form to the above withholding agent)

Vendor/payee's name, Owner's full name if sole proprietor

Vendor/payee's address (number and street), APT no., PMB no., City, State, ZIP Code

Social security no., Corporation no., FEIN, Secretary of State file no., Daytime telephone number

Nonresident Vendor/Payee's Entity Type: (Check one)

- Individual/Sole Proprietor, Corporation, Partnership, Limited Liability Company (LLC), Estate or Trust, Tax-Exempt (withholding not required, skip to Part V)

PART III PAYMENT TYPE

Nonresident Vendor/Payee: (Check one)

- Performs services totally outside California, Provides only goods or materials, Provides goods and services in California, Provides services within and outside California, Other (Describe)

Note to vendor/payee: If you perform all the services within California, withholding is required on the entire payment for services unless you receive a waiver or reduced withholding authorization from the Franchise Tax Board.

PART IV INCOME ALLOCATION

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

Table with 4 columns: Description, (a) Within California, (b) Outside California, (c) Total Payments. Includes rows for Goods and Services, Rents, Royalties, Prizes, Other payments, and Total payments subject to withholding.

Note: If the amount on line 6, column (a) is \$1,500 or less, no withholding is required. If the amount on line 6, column (a) is greater than \$1,500, withholding is required on the entire amount at the rate of seven percent.

PART V CERTIFICATION OF VENDOR/PAYEE

Under penalties of perjury, I certify that the information provided on this document is true and correct. If the reported facts change, I will promptly inform the withholding agent.

Authorized representative's signature, Title, Daytime telephone number, Vendor/Payee's signature, Date, Daytime telephone number

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 on payments to nonresidents.

The vendor/payee should complete, sign, and return Form 587 to the withholding agent. The withholding agent may then rely on the certification made by the vendor/payee to determine if withholding is required, provided the completed and signed Form 587 is accepted in good faith. The completed Form 587 should be retained by the withholding agent for record keeping purposes and be made available to the Franchise Tax Board (FTB) upon request.

Do **not** use Form 587 if:

- Payment to a nonresident is for the purchase of goods;
- You sold California real estate. In that case, use Form 593-C, Real Estate Withholding Certificate;
- The vendor/payee is a resident of California or is an irrevocable trust that has at least one California resident trustee. In that case, use Form 590, Withholding Exemption Certificate;
- The vendor/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. In that case, use Form 590; or
- The payment is to an estate and the decedent was a California resident. In that case, use Form 590.

B Law

R&TC Section 18662 and the related regulations require withholding of income or franchise tax on certain payments made to nonresidents of California for personal services performed in California and for rents and royalties on property located in California. The withholding rate is seven percent unless the FTB approves a reduced rate or a waiver. See General Information E, Waivers and Reduced Rates.

C When to File This Form

The withholding agent should request that the vendor/payee complete, sign, and return Form 587 when a contract is entered into or before payment is made to the vendor/payee.

Form 587 will remain valid for the duration of the contract (or term of payments), provided there is no material change in the facts. The vendor/payee, by signing Form 587, agrees to promptly notify the withholding agent of any changes in the facts.

D Withholding Requirements

Payments made to nonresident vendors/payees (including individuals, corporations, partnerships, LLCs, estates, and trusts) are subject to withholding. However, no withholding is required if total payments of California source income to the vendor/payee during the calendar year are \$1,500 or less.

Payments subject to withholding include, but are not limited to:

- Payments for services performed in California by nonresidents;
- Rent paid to nonresidents if the rent is paid in the course of the withholding agent's business;
- Royalties paid to nonresidents for the right to use natural resources located in California;
- Payments of prizes for contests entered in California;
- Distributions of California source income to nonresident beneficiaries from an estate or trust; and
- Other payments of California source income made to nonresidents.

Payments not subject to withholding include payments:

- To a resident of California or to a corporation with a permanent place of business in California. See note below;
- To a corporation qualified to do business in California. See note below;
- To a partnership that has a permanent place of business in California. See note below;
- For sale of goods;
- For income from intangible personal property, such as interest and dividends, unless the property has acquired a business situs in California;
- For services performed outside of California;
- To a vendor/payee that is a tax-exempt organization under either California or federal law;
- Representing wages paid to employees. Wage withholding is administered by the California Employment Development Department (EDD). For more information, contact your local EDD office; or
- To reimburse a vendor/payee for expenses relating to services performed in California if the reimbursement is separately accounted for and not subject to federal Form 1099 reporting. Corporate vendors/payees, for purposes of this exception, are treated as individual persons.

Note: If the California resident, qualified corporation, or partnership is acting as an agent for the nonresident payee, the payment is subject to withholding if the nonresident payee does not meet any of the exceptions on Form 590.

E Waivers and Reduced Rates

A nonresident vendor/payee may request that income taxes be withheld at a lower rate or waived. A waiver of withholding will generally be granted when a vendor/payee has a current history of filing California tax returns and/or making estimated payments when due. To apply for a withholding waiver to reduce or eliminate withholding, get Form 588, Nonresident Withholding Waiver Request. If the FTB has granted a waiver or authorized a reduced withholding rate, attach a copy of FTB's determination letter to Form 587.

F Requirement to File a California Tax Return

A vendor/payee's exemption certification on Form 587 or Form 590 or a determination letter from the FTB waiving withholding does not eliminate the requirement to file a California tax return and pay the tax due. For return filing requirements, see the instructions for Long or Short Form 540NR, 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; or Form 100S, California S Corporation Franchise or Income Tax Return.

G Where to get Publications, Forms, and Additional Information

By Internet: You can download, view, and print California tax forms and publications from our Website at www.ftb.ca.gov

By Phone or Fax: Nonresident withholding forms may be obtained via Forms-by-Fax by calling (800) 998-3676. To have publications or forms mailed to you, or to get additional nonresident withholding information, please contact the Withholding Services and Compliance Section at the address or automated telephone number below:

WITHHOLDING SERVICES AND
COMPLIANCE SECTION
FRANCHISE TAX BOARD
PO BOX 651
SACRAMENTO CA 95812-0651

Telephone: (888) 792-4900
(916) 845-4900
(not toll-free)

FAX: (916) 845-9512
(24 hours a day)

H To get Publications, Forms, and Information Unrelated to Nonresident Withholding

By Automated Phone Service: Use this service to check the status of your refund, order California and federal tax forms, obtain payment and balance due information, and hear recorded answers to general questions. This service is available 24 hours a day, 7 days a week, in English and Spanish.

From within the
United States (800) 338-0505
From outside the
United States (916) 845-6600
(not toll-free)

Follow the recorded instructions. Have paper and pencil handy to take notes.

By Mail: Please allow two weeks to receive your order. If you live outside of California, please allow three weeks to receive your order. Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

In Person: Many libraries, post offices, and banks provide free California personal income tax booklets during the filing season. Most libraries and some quick print businesses have forms and schedules to photocopy (a nominal fee may apply).

Note: Employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

Assistance for persons with disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments, please call:

TTY/TDD (800) 822-6268

Asistencia para personas discapacitadas.
Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos pueden llamar al TTY/TDD (800) 822-6268.

Specific Instructions

Private Mailbox (PMB) Number

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

Part I – Withholding Agent

The withholding agent must complete Part I before giving Form 587 to the vendor/payee.

Part II – Nonresident Vendor/Payee

The vendor/payee must complete all information in Part II including the FEIN or social security number and vendor/payee's entity type. No withholding is required if the vendor/payee is a tax-exempt entity. Check the tax-exempt box if the vendor/payee is:

- An entity that is exempt from tax under either California or federal law such as a church, pension, or profit-sharing plan;
- An insurance company, IRA; or
- A federal, state, or local government agency.

Tax-exempt vendors/payees do not need to complete Part III and Part IV, but must complete Part V.

Part III – Payment Type

The nonresident vendor/payee must check the box that identifies the type of payment being received.

No withholding is required when vendors/payees are residents, qualified corporations, or have a permanent place of business in California.

Part IV – Income Allocation

Use Part IV to identify payments that are subject to withholding. 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 vendor/payee's trade, business, or profession carried on in California is an integral part of a unitary business carried on within and outside California, the amounts included on line 1 through line 5 should be computed by applying the vendor/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, refer to California Schedule R, Apportionment and Allocation of Income.

Withholding agent. If the amount on line 6 is greater than \$1,500, the withholding agent must withhold on all payments made to the vendor/payee until the entire amount on line 6 has been withheld upon. If circumstances change during the year (such as the total amount of payments), which would change the amount on line 6, the vendor/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.

If a reduced rate was authorized by the FTB, compute the withholding required by applying the authorized rate to the amount on line 6.

Part V – Certification of Vendor/Payee

Enter your name, title, and daytime telephone number. Sign and date the form and return it to the withholding agent.

DISCLOSURE OF OWNERSHIP & DEMOGRAPHICS

Disclosure of Ownership: (List below the names of all Principals or Joint Owners. Use additional sheet as necessary.)

Name	Position With Company	Percent Ownership (%)

Please indicate any classification that applies to the company below (select all that apply):

<u>Classification</u>	<u>Indicate with "X" if Applicable</u>	<u>Classification</u>	<u>Indicate with "X" if Applicable</u>
Small Emerging Business Enterprise		Hubzone	
Small Locally-Owned Business (SLBE)		Other (Please Specify)	

Number of Years firm has been furnishing goods/services: _____

USD ACCOUNT MANAGER _____

TELEPHONE NUMBER _____

EMERGENCY NUMBER _____

EMAIL _____

Signature _____

SUSPENSION AND DEBARMENT

(1) Vendor certifies to the best of its knowledge and belief that it and its principals:

- a) Are not presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from doing work under Federal, State or local government award.
- b) Have not within a three-year period preceding this application been convicted of or had a civil judgement rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- c) Are not presently indicted for or otherwise criminally or civilly charged by a government entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
- d) Have not within a three-year period preceding this certification had one or more contracts terminated for cause or default.

(2) Where the Vendor is unable to certify to any of the statements in this certification, such vendor shall attach an explanation to this certificate.

Business Name: _____

Date: _____

By: _____

Name & Title of Authorized Representative

Signature of Authorized Representative

CONFLICT OF INTEREST FORM

The University of San Diego (USD) has established procedures for reviewing and addressing conflicts of interest between USD employees and suppliers and otherwise ensuring compliance with the University's Conflict of Interest Policies.

As part of this process, you, the Supplier, are asked to disclose any and all potential conflicts of interest to USD for appropriate review and disposition. Examples include, without limitation, a USD employee having an ownership interest in your business, your business being owned by a relative of a USD employee, and your business sponsoring speaking engagements or other activities with which USD faculty or staff are involved.

Your failure to complete and return this disclosure form may result in a delay of payment, the termination of your contract and/or suspension of your status as a responsive and responsible provider of goods or services to USD.

Your obligation with regard to the disclosure of conflicts of interest is ongoing, therefore we ask that you promptly notify us should you become aware of any potential conflict following the submission of this form. At USD's discretion you may be asked to update this information periodically.

Supplier Name: _____

Contact Name: _____

Address/Phone Number/Email: _____

Please select the appropriate statement:

____ I AM ***NOT*** aware of any relationship between the Supplier and a USD employee which could result in potential personal gain for the USD employee or which could enable the USD employee to influence the Supplier relationship for perceived personal gain.

____ I ***AM*** aware of a relationship between the Supplier and a USD employee which could result in potential personal gain for the USD employee or which could enable the USD employee to influence the Supplier relationship for perceived personal gain.

Employee Name: _____

Nature of Relationship: _____

By signing below, you represent and affirm that you have proper authority to act on behalf of the Supplier and that the foregoing statements are true and correct to the best of your knowledge.

Signature

Printed Name and Title of Signer

Date

For USD Procurement Use Only

USD Vendor ID #: _____

Disposition of disclosed potential conflict of interest: _____

Reviewed By: _____ Date: _____