



Dear Prospective Vendor,

Addresses outside California may need one of the additional forms below.

To assist in determining which form to submit, below are brief form descriptions:

- **Form 590 withholding exemption certificate:** to be used if a company is claiming an exemption from withholding i.e. they have a presence in California
- **Form 588 Nonresident Withholding Waiver Request:** to be used if a company is requesting a withholding waiver i.e. they are filing a California Tax Return for reason(s) listed on the form
- **Form 587 Nonresident Withholding allocation Worksheet:** to be filled out by a company if the other two forms are not applicable i.e. the company does not have a presence (address) in California and are not filing California tax returns

Attached are additional forms that your company will need to review.

Please choose one and send back with W9 and company information when applicable.

Thank you,

Grossmont-Cuyamaca Community College District: Purchasing Department

2024 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) _____

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.

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

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 _____

2024 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 InformationCheck 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**

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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.)

Newly Admitted Date (mm/dd/yyyy) (Must be included when selecting Reason Code "D.")

☐ A ☐ B ☐ C ☐ D ☐ E

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.)

Newly Admitted Date (mm/dd/yyyy) (Must be included when selecting Reason Code "D.")

☐ A ☐ B ☐ C ☐ D ☐ E

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.)

Newly Admitted Date (mm/dd/yyyy) (Must be included when selecting Reason Code "D.")

☐ A ☐ B ☐ C ☐ D ☐ E

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.

2024

Nonresident Withholding Allocation Worksheet

587

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

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 goods and services in California (see Part IV, Income Allocation)

☐ Provides only goods or materials (no withholding required, skip to Certification of Nonresident Payee)

☐ 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

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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.

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

**Sign
Here**