

Form

**5159**

# State Compensation Insurance Fund

## Request for Taxpayer Identification Number and Certification

State Compensation Insurance Fund will use this form in lieu of IRS Form W-9, "Request for Taxpayer Identification Number and Certification". **Complete this form only if you are a U.S. person (including resident alien).** If you are a foreign person, complete the appropriate Form W-8 (see IRS Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

For Internal Use Only

**Print or type.** Please see the back of this form or refer to the IRS website for specific instructions on completing this form.

Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Business name / DBA / disregarded entity name, if different from above

1099 Mailing Address (number, street, and apt. or suite no.)

City, state and ZIP code

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.

- Individual/sole proprietor or single-member LLC   
 C Corporation   
 S Corporation   
 Partnership   
 Trust/estate  
 Limited liability company. ▶ \_\_\_\_\_ Enter the tax classification (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 this owner.  Other (see IRS Instructions) ▶ \_\_\_\_\_

If exempt from backup withholding, check here and circle your qualifying exemption reason below.

 Exempt payee

Exemptions:

 Exempt payee code (if any) \_\_\_\_\_  
 (See "General Instructions" section on the IRS Form W9 for additional codes)

 Exemption from FATCA reporting  
 code (if any) \_\_\_\_\_  
 (Applies to accounts maintained outside the U.S.)

1. Tax Exempt Charity under 501(a).
2. The United States government or any of its agencies or instrumentalities.
3. A state, the District of Columbia, a possession of the United States or any of their political subdivisions.
4. A foreign government or any of its political subdivisions.
5. Corporations (Except Medical or Legal)

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For Individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see IRS Instructions. For other entities, it is your employer identification number (EIN). **Note.** If the account is in more than one name, please refer to the IRS W9 General Instructions for guidelines on whose number to enter.

**Social Security Number**

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Or

**Employer Identification Number**

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Has your company experienced an entity or ownership change within the last two years?

 No     Yes, Effective date of change \_\_\_\_\_ and,

Previous Taxpayer Identification Number \_\_\_\_\_

### Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person (including a U.S. Resident alien); and
4. 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 IRS Instructions)

**Sign Here**

Signature of U.S. person ▶

Date ▶

### Part III Remittance and Contact Information

Remit payments to the following address:  Same as above

Address (number, street, and apt. or suite no.)

City, state and ZIP code

**Contact Information:**

Name:

Title:

Date:

Email:

Phone Number:

Fax Number:

**Purpose of Form:** State Fund is required by law to obtain your taxpayer identification when making a reportable payment to you. If you do not provide us with this information, your payments may be subject to federal income tax backup withholding. Use this form **only if you are a U.S. person (including a resident alien), to give us your correct taxpayer identification number (TIN).**

**For federal tax purposes, you are considered a U.S. person if you are:** (1) An individual who is a citizen or resident of the United States, (2) A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or (3) Any estate (other than a foreign estate) or domestic trust. See Regulations sections § 301.7701-7 for additional information.

**If you are a foreign person or the U.S. branch of a foreign bank,** use the appropriate Form W-8 or Form 8233 (see IRS Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**If you are a nonresident alien who becomes a resident alien** and are relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies the exemption from tax.
5. Sufficient fact to justify the exemption from tax under the terms of the treaty article.

**What is Backup Withholding?** If you do not furnish a valid TIN, we are required to withhold on payments we make to you at a rate of 31% (24% + 7%), paying that amount instead to the IRS & CA FTB, respectively. This is called "backup withholding". Backup withholding is not a failure to pay you. It is an advance tax payment. You should report all backup withholding as a credit for taxes paid on your Federal and CA State income tax return. Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to State Fund, or do not certify your TIN when required, or
2. The IRS tells State Fund that you furnished an incorrect TIN, or
3. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
4. You do not certify to State Fund that you are not subject to backup withholding under 3 above (for reportable interest and dividend accounts opened after 1983 only).

#### **SPECIFIC INSTRUCTIONS:**

**Individual/Sole Proprietor** – Enter your individual name as shown on your social security card.

If you have changed your last name without informing the Social Security Administration of the name change, enter the last name shown on your social security card and your new last name.

**Partnership, Corporation, and Others** – Enter the business name as shown on required Federal tax documents.

This name should match the name shown on the charter or other legal document creating the entity.

**Mailing Address** – Enter the address where your Form 1099-MISC should be sent.

**Exemption** – If you are exempt from backup withholding, you must still complete this form to avoid erroneous backup withholding.

Check the space provided if you are exempt and circle the qualifying exemption reason. Individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments such as interest and dividends. Payments made to corporations for medical, healthcare, and legal services are not exempt from backup withholding. You must sign/certify on Part II of this form if you are exempt from backup withholding.

#### **Part I: TAXPAYER IDENTIFICATION NUMBER (TIN)**

**Individual/Sole Proprietor** – For the tax id number, you may provide either your Social Security Number (SSN) or Employer Identification Number (EIN). However, the IRS prefers that you use your SSN. If you are a resident alien and you do not have and are not eligible to get an SSN, enter your IRS individual taxpayer identification number (ITIN) on the space provided for social security number. If you do not have an ITIN, use IRS Form W-7 to apply for ITIN.

**Partnership, Corporation, and Others** – Enter the entity's Employer Identification Number (EIN).

#### **Part II: CERTIFICATION**

To establish that you are a U.S. person, or resident alien, or exempt from backup withholding, sign on the space provided on this form.

For a joint account, only the person whose TIN is shown in Part I should sign.

#### **Part III: REMITTANCE and CONTACT INFORMATION**

**Only a single remittance address is accepted for all payments** (except payments to government and certain Tax Exempt entities).

If your payment remittance address is different from the tax reporting address above, enter it in the space provided.

Enter the Contact name, phone/fax number, and email address that we can contact for questions on your completed form.

#### **Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

**For more information, visit the IRS website:** [www.irs.gov](http://www.irs.gov)

**To download a copy of the official IRS Form W9 or to view the "General Instructions":** [www.irs.gov/pub/irs-pdf/fw9.pdf](http://www.irs.gov/pub/irs-pdf/fw9.pdf)