# PAYEE DATA RECORD FOR INTEREST (in lieu of IRS W-9)

Required in lieu of IRS W-9 form when receiving interest payments from
the Judicial Council of California (JCC) on behalf of the Superior Courts of California

**1 Instructions**

See page two for additional instructional information and Privacy Statement. Complete all information on this form, sign, date, and return the form. Prompt return of this fully completed form will prevent delays when processing payments. Information provided in this form will be used to prepare Information Returns (1099-INT). If this form was provided to you by one of the Superior Courts of California, return the form to the court. If this form was provided to you by the Judicial Council of California, submit the completed form to TrustRequests@jud.ca.gov or mail the form to the following address:

Judicial Council of California
Trial Court Administrative Services - Trust Unit
P.O. Box 981268
West Sacramento, CA 95798

## SECTIONS 2 THRU 5 TO BE COMPLETED BY PAYEE OR AUTHORIZED REPRESENTATIVE

**2 Legal Name**

PAYEE'S LEGAL NAME - AS SHOWN ON FEDERAL INCOME TAX RETURN

PAYEE'S MAILING ADDRESS

CITY | STATE | ZIP CODE

E-MAIL ADDRESS

TELEPHONE NUMBER

FACSIMILE NUMBER

**3 Payee Entity Type**

NOTE
A taxpayer identification number is required

☐ PARTNERSHIP ☐ CORPORATION ☐ EXEMPT (NON-PROFIT)
☐ LIMITED LIABILITY COMPANY ☐ GOVERNMENT ☐ ESTATE OR TRUST

**ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)** __ __ - __ __ __ __ __ __ __

☐ INDIVIDUAL/SOLE PROPRIETOR

**ENTER SOCIAL SECURITY NUMBER (SSN)** __ __ __ - __ __ - __ __ __ __

*If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN; however, the IRS prefers that you use your SSN.*

**4 Prior Payments to Payee**

Has Payee been the recipient of any prior interest payments from the Superior Courts of California within the last calendar year?

☐ Yes ☐ No

**5 Certification**

NOTE
See instructions on page 2

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, as defined by the IRS.

**I hereby certify under the penalty of perjury that the information provided on this document is true and correct. Should my information change, I will promptly notify the JCC at the address listed in Section 1.**

**Contact Information and signature**

PAYEE OR AUTHORIZED REPRESENTATIVE'S NAME (Type or Print) | TITLE | TELEPHONE

PAYEE OR AUTHORORIZED REPRESENTATIVE'S SIGNATURE | DATE | EMAIL ADDRESS

| Requirement to Complete Payee Data Record | |
|---|---|
| *A completed Payee Data Record (in lieu of the IRS W-9) is required for payments and will be kept on file at the Judicial Council of California, Trial Court Administrative Services Office. Since each state agency with which you do business must have a separate Payee Data Record on file, it is possible for a payee to receive a similar form from various state agencies.* | |
| **SECTIONS 2 THRU 4 TO BE FILLED OUT BY PAYEE OR AUTHORIZED REPRESENTATIVE** | |
| **2** | Enter the payee's legal name. Sole proprietorships must also include the owner's full name.<br>An individual must list his/her legal name as it appears on his/her Federal Income tax return. If a different name is used, that name should also be entered, beneath the legal name.<br>The mailing address should be the address at which the payee chooses to receive correspondence. The phone number, e-mail address, and facsimile number should also be provided. |
| **3** | Check the box that corresponds to the payee business type. Check only one box. Corporations must check the box that identifies the type of corporation.<br>The State of California requires that all parties entering into business transactions that may lead to payment(s) from the State provide their Taxpayer Identification Number (TIN). The TIN is required by the California Revenue and Taxation Code Section 18646 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).<br>The TIN for individuals is their Social Security Number (SSN). A sole proprietor may have both a Federal Employer Identification Number (FEIN) and a SSN, the IRS prefers that sole proprietors user their SSN. Only partnerships, estates, trusts, and corporations will enter their FEIN. |
| **5** | This form must be signed. Provide the name, title, e-mail, and telephone number of the individual completing this form. Also, provide the date the form was completed.<br>Certification Instructions: You must cross out item 2 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. If you are not a U.S. Citizen or U.S. person, as defined by the Internal Revenue Service, a different form may be required and tax withholdings may apply. See IRS website http://www.irs.gov/businesses/international/index.html for additional information. |
| **SECTION 6 TO BE FILLED OUT BY COURT** | |
| **Privacy Statement:** Section 7(b) of the Privacy Act of 1974 (Public Law 93-579) requires that any federal, State, or local governmental agency, which requests an individual to disclose their social security account number, shall inform that individual whether that disclosure is mandatory or voluntary, by which statutory or other authority such number is solicited, and what uses will be made of it.<br>It is mandatory to furnish the information requested. Federal law requires that payment for which the requested information is not provided is subject to federal backup withholding and State law imposes non-compliance penalties of up to $20,000.<br>You have the right to access records containing your personal information, such as your SSN. To exercise the right, please contact the business services unit or the accounts payable unit of the state agency(ies) with which you transact that business. | |