

Payee Data Record (Std 204) Checklist/Quick Tips

The Payee Data Record (Std 204) is required when receiving payment from the State of California in lieu of IRS W-9 or W7. To avoid any delays in the reimbursement process, please review the checklist and quick tips below. Detailed instructions for completing the form are also included on page 2 of the Std 204. Note: If there are any questions regarding information that should be entered on the form, please consult with an accountant. When making edits, initial correction(s) and do not use white out.

Checklist:

- Verify sections 1-5 are completed. Information provided should match IRS records.
- Form is legible
- Valid signature (handwritten or verified electronic signature)

Quick tips:

- **Section 1 – Payee Information**
 - Enter the exact name that appears on the supplier's federal tax return (name provided must match IRS records and shall be the tax liable party).
 - If a business name is entered and supplier would like checks issued to a personal name, include the full name in the "name" field (information must match IRS records and the entity type cannot be a Corporation).
 - If there are multiple remit to addresses, also complete a Std 205.
- **Section 2 – Entity Type**
 - Confirm only ONE "Entity Type" is selected.
 - If the business is a LLC but not a Single Member LLC (disregarded entity), Corporation "All Others" should be selected.
 - If Sole Proprietor/Individual box is marked, the name corresponding with the SSN or ITIN should be provided.
- **Section 3 – Tax Identification Number**
 - Enter your Tax Identification Number (TIN) in the appropriate box. The TIN must match the name given in Section 1 of the form. Do not provide more than one (1) TIN and verify the 9-digit number is correct.
- **Section 4 – Payee Residency Status**
 - Provide California residency status.
- **Section 5 – Certification**
 - Provide the name, title, email address, signature, and telephone number of individual completing this form and date completed. In the event that a SSN or ITIN is provided, the individual identified as the tax liable party must certify the form. Note: the signee may differ from the tax liable party in this situation if the signee can provide a power of attorney documented for the individual.
 - Electronic signatures are acceptable.
- **Section 6 – Paying State Agency**
 - This section must be completed by the state agency/department requesting the STD 204.