

# VENDOR TAXABILITY ASSESSMENT FORM



## I. Vendor General Information

1. Payee's Name: WENGER-TRAYNER
2. Preparer's Name: WENGER-TRAYNER  
 Phone number: (+1) 530-205-3231  
 (country code + area code + telephone number)  
 E-mail address: be@wenger-trayner.com
3. Contact Person for Billing Inquiries:  
 Put an (X) in this box if the information is similar to the preparer above, and skip to number 4. Otherwise, provide the information below.  
 Name (person or group): \_\_\_\_\_  
 Phone number: \_\_\_\_\_  
 (country code + area code + telephone number)  
 E-mail address: \_\_\_\_\_
4. Entity type (please select one box):  

<input checked="" type="checkbox"/> Individual	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership
<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Government
<input type="checkbox"/> Tax-exempt Organization	<input type="checkbox"/> International Organization	<input type="checkbox"/> Central Bank of Issue
<input type="checkbox"/> Trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Others (please specify): _____
5. Country of incorporation (for businesses), country of residence for (individuals) or country of office base (for International Organizations): \_\_\_\_\_

## II. Income Types and Source

**Answers must be based on the overall operation of your business, not only on the current contract with Chevron.**

1. For US Payee (disregard the table below, if you are a foreign payee, proceed to number 2):  
 In the location section, please put an (X) mark on the box that corresponds to your answer. For income types that do not apply to your business, please leave the row blank.

Type of Income	Source or Determining Factor	Location		
		Within California	Outside California	Both within and outside California
Sale of Goods (fuel, materials, equipment, sale of software etc.)	Where sold or delivered?			
Service Fees (consultation, installation, shipping, product customization, etc.)	Where physically performed?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Rent of real and movable properties (equipment or building)	Where property is used or located?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Royalties from Natural Resources	Where property is located?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Royalties from Patents, Copyrights, etc	Where property is used?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Royalties from Software Licenses	Location of the server where the software is installed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify):	Where income is derived?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2. For NON-US Payee (disregard the table below, if you are a US payee. You are only required to answer bullet number 1 above):  
 In the location section, please put an (X) mark on the box that corresponds to your answer. For income types that do not apply to your business, please leave the row blank. **For income derived "within the U.S.A." or "both within and outside the U.S.A.", please also complete the last column.**

Type of Income	Source or Determining Factor	Location			Including the State of California?
		Outside the U.S.A.	Within the U.S.A.	Both within and outside U.S.A.	
Sale of Goods (fuel, materials, equipment, sale of software etc.)	Where sold or delivered?				
Service Fees (consultation, installation, shipping, product customization, etc.)	Where physically performed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No
Rent of real and movable properties (equipment or building)	Where property is used or located?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No
Royalties from Natural Resources	Where property is located?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No
Royalties from Patents, Copyrights, etc	Where property is used?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No
Royalties from Software Licenses	Location of the server where the software is installed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No
Interest on obligations including penalties for customer/client late remittances	Location of payors?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No
Dividends	Issuer?	<input type="checkbox"/> Chevron	<input type="checkbox"/> Non-Chevron		
Others (please specify):	Where income is derived?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No

## III. Tax Forms Required (Section IV contains the guide and URL links to the copies of the tax forms.)

If you are a **US payee** and you answered "Within California" or "Both within or outside California" in Section II, please submit **either a Form 590 or 587**, whichever is applicable to your business.

If you are a **NON-US payee** and you answered "Within the U.S.A." or "Both within and outside the U.S.A." in Section II, please submit the applicable **W-8 form and California tax form**.

## VENDOR TAXABILITY ASSESSMENT FORM



**IV. Guide to Forms:**

Tax Form Applicable	Entity Type	Guidelines	Links
W-8EXP	Foreign Governments, Foreign Tax Exempt Organizations and Foreign Private Foundations	The entity must be claiming exemption under IRS code 115(2), 501(C), 892, 895 or 1443(b). Otherwise submit a W-8BEN or W-8ECI.	Blank Copy: <a href="http://www.irs.gov/pub/irs-pdf/fw8exp.pdf">http://www.irs.gov/pub/irs-pdf/fw8exp.pdf</a> Instructions: <a href="http://www.irs.gov/pub/irs-pdf/fw8exp.pdf">http://www.irs.gov/pub/irs-pdf/fw8exp.pdf</a>
W-8IMY	Foreign Partnerships, Trust and Intermediaries	Copies of appropriate withholding certificates, documentary evidence, and withholding statements must be attached to the W-8IMY as well.	Blank Copy: <a href="http://www.irs.gov/pub/irs-pdf/fw8imy.pdf">http://www.irs.gov/pub/irs-pdf/fw8imy.pdf</a> Instructions: <a href="http://www.irs.gov/pub/irs-pdf/fw8imy.pdf">http://www.irs.gov/pub/irs-pdf/fw8imy.pdf</a>
W-8ECI	Foreign entities with U.S. business address, U.S. Tax ID and U.S. Income Tax Return	- The type of income must on Line 9 of the form to qualify for exemption. If it is not listed we are required to obtain from the entity a different type of W8 form.  - U.S. tax identification number is required for exemption from tax withholding.	Blank Copy: <a href="http://www.irs.gov/pub/irs-pdf/fw8eci.pdf">http://www.irs.gov/pub/irs-pdf/fw8eci.pdf</a> Instructions: <a href="http://www.irs.gov/pub/irs-pdf/fw8eci.pdf">http://www.irs.gov/pub/irs-pdf/fw8eci.pdf</a>
W-8BEN	Entities/Individuals claiming foreign status or treaty benefits	- A U.S. tax identification number is required for exemption from tax withholding.  - All fields in Line 10 must be completed to claim exemption on Royalty payments.  - Entities or individuals not eligible for the other W8 forms should use the W-8BEN.	Blank Copy: <a href="http://www.irs.gov/pub/irs-pdf/fw8ben.pdf">http://www.irs.gov/pub/irs-pdf/fw8ben.pdf</a> Instructions: <a href="http://www.irs.gov/pub/irs-pdf/fw8ben.pdf">http://www.irs.gov/pub/irs-pdf/fw8ben.pdf</a>
Form 590	Foreign or US entities or individuals registered to do business or is residing in California.	- For entities with non-California addresses but is registered to do business in that state, it is preferable to indicate the California SOS number instead of the FEIN.	Blank copy with instructions: <a href="https://www.ftb.ca.gov/forms/2013/13_590.pdf">https://www.ftb.ca.gov/forms/2013/13_590.pdf</a>
Form 587	Foreign or US entities/individuals rendering services within the United States.	- Identify in PART III the transactions that apply to your business. If all income are derived outside of California, payments will not be subject to the 7% withholding tax.	Blank copy with instructions: <a href="https://www.ftb.ca.gov/forms/2013/13_587.pdf">https://www.ftb.ca.gov/forms/2013/13_587.pdf</a>

Upon receipt of your tax form(s) or attestation, we will review it for accuracy and completeness and conduct our due diligence. We may require additional documentation based on the information provided on the tax form. Once we confirm that the document(s) is(are) complete and valid, we can implement the correct treaty or other special rates and conditions.

**V. Certification**

Under penalties of perjury, I hereby certify that the information provided in this document is, to the best of my knowledge, true and correct. If conditions change, I will promptly notify the withholding agent.

*B. Wenger-Trayner*  
WENGER-TRAYNER

Signature over Printed Name

*April 28, 2014*

Date Signed

*PRINCIPAL*

Position/Capacity in which Acting