

CHAPTER 24
PAYMENT OF INVOICES
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CHAPTER 24

PAYMENT OF INVOICES

1. PURPOSE. This chapter details the rules and policies governing the payment of invoices for commodities and services.
2. AUTHORITY. The State Controller's Office (SCO) authorizes the disbursement of funds as payment for commodities and services in accordance with Section 8400 of the State Administrative Manual. Section 927 of the Government Code (GC), Prompt Payment Act, requires departments to pay undisputed invoices within 45 days of their initial receipt or automatically calculate and pay the appropriate late payment penalties.
3. POLICY.
 - a. The Department shall comply with the aforementioned authority and take advantage of discounts when offered and paid within specific terms (e.g., vehicle purchase).
 - b. Except where noted below, commands shall ensure contracts, and other authorizing documents, contain language that specifically directs all invoices to be delivered directly to the command's billing address, either by mail or hand-delivered.

NOTE: Freight, utility, and telephone invoices are generally mailed by the suppliers directly to the Fiscal Management Section (FMS), Accounts Payable Unit (APU) or e-mailed to CHP-AP-Utilities@chp.ca.gov.

 - c. Commands shall not accept e-mailed invoices from suppliers except freight, utility, and telephone invoices, as noted above. Commands shall immediately dispute any e-mailed invoices.
 - d. Commands shall upload approved scanned invoices and supporting documents for processing into the Invoice Depot. Refer to the California Highway Patrol (CHP) Intranet site under: Resources > FI\$Cal and Requisitions > FI\$Cal Resources > FI\$Cal Links > Doc Depot. Commands shall retain documents for a period of four years after the time of submittal.
 - e. Commands shall establish a system of tracking invoices submitted for payment. A responsible employee shall be designated to ensure every invoice is reviewed and approved by the commander or an authorized designee and to

ensure all invoices are submitted to the APU only once. In addition, commands shall establish a system to manage and track contract/purchase funding.

f. Commands shall not acquire commodities or initiate services before authorizing documents are fully executed.

g. The FMS shall notify Divisions of their commands that routinely fail to process invoices in a timely manner.

h. Commands shall not state or promise a specific payment date to a supplier.

4. INSTRUCTIONS FOR PROCESSING INVOICES.

a. Process Steps. Invoice processing includes the following steps:

(1) Date-stamp the invoice upon receipt.

(2) Audit the invoice for irregularities.

(3) Approve the invoice for payment or dispute.

(4) Receive and create a Financial Information System for California (FI\$Cal) receipt ID number for a purchase order (PO)-related invoice.

(5) Upload the approved invoice and supporting documents.

(6) Schedule the invoice for payment.

b. Date-Stamping Invoices. To establish the received date of each invoice, commands shall date-stamp all invoices immediately upon receipt. The received date will be needed if the invoice is not paid or properly disputed within the specified time period and the supplier is entitled to an “interest penalty payment.”

c. Auditing Invoices. Commands shall ensure that each invoice conforms to the following requirements:

(1) Invoices shall be billed to the “California Highway Patrol” not “CHP”. When an invoice arrives with CHP as the billed entity, commands shall change it to California Highway Patrol and notify the supplier to adjust their records for future billings. If neither California Highway Patrol nor CHP appears on the invoice, commands shall dispute the invoice and request a corrected invoice from the supplier.

(2) When an invoice lacks the supplier’s name and address, commands shall dispute the invoice and request a corrected invoice from the supplier.

(3) When an invoice lacks the reference document number authorizing the expenditure (e.g., PO number, contract number, or X Number), commands shall add the information to the invoice.

(4) Commands shall not use correction tape or similar products when making adjustments to invoices. Instead, commands shall strike out the incorrect information and write the correct details nearby.

(5) To avoid a dispute, suppliers shall ensure invoices are properly itemized in accordance with the contract agreement before a payment can be made. A properly itemized invoice may include:

(a) Service period.

(b) Identification of each commodity/service provided.

(c) Unit price, quantity, and description for each commodity/item.

(d) Hourly cost and number of hours for each service.

(e) Applicable taxes based on the delivery location.

(f) Shipping and installation charges, when appropriate.

(g) Carrier name and point of origin (when the Department is responsible for freight charges).

(h) List of attendees, date of the meeting, and purpose of the meeting (when the invoice is for a room rental).

(i) The CHP vehicle number (when the invoice is for an automotive repair).

(j) The CHP vehicle number and license number (when an invoice is for a car wash).

(6) Commands shall ensure invoices are not duplicates by tracking prior submittals to the APU. When a questionable invoice is received, commands shall note "possible duplicate" on the invoice and then forward to the FMS.

d. Credit Memos. When credit memos are received, commands shall contact the supplier and request a refund check in the amount of the credit memo. Once the check is received, commands shall forward the check to the FMS, Cashiering Unit, using the CHP 230, Transmittal Record, within three business days of receipt of the

check. Include a copy of the credit memo and provide the purchase document number and/or invoice number.

NOTE: Do not receive or upload credit memos to FI\$Cal.

e. Approving Invoices. Upon the successful audit of an invoice, commands shall approve payment by stamping the invoice with an “Approved for Payment” stamp and adding pertinent details legibly. The stamp shall solicit the following details:

- (1) Commander or designee signature.
- (2) Title/rank and ID number.
- (3) Date of approval.
- (4) FI\$Cal receipt ID number, when applicable.
- (5) Add coding (e.g., Fund, Account, and Program, except on automotive invoices).
- (6) Additional approvals may be required on some invoices. Listed below are the different types of invoices and the approving command. The original, date-stamped invoice approved by the command shall be forwarded within three business days to the next appropriate approving command which shall also date-stamp the invoice. The approving command will upload the invoice within five business days. When invoices require approval from two different commands, the final approver shall upload the invoice for processing by the APU.

Type of Invoice	Approving Command
Medical invoices:	
• Preemployment examination	Selection Standards and Examinations Section
• Cadet fitness for duty examination	Departmental Training Division
• Fitness for duty examination	Risk Management Unit
• Disability retiree reinstatement	Risk Management Unit
• Motorcycle trainee examination	Academy
Inspection facility maintenance	Facilities Section
Recruitment advertising	Uniformed Hiring Section

Type of Invoice	Approving Command
Canine services:	
Veterinary bills for shots and checkups	Field Support Section
Kennel invoices	Field Support Section

f. Invoices Requiring Facilities Section Review and Approval. These invoices shall be uploaded into the Facilities Depot. Facilities Section will upload the approved invoice into the Invoice Depot when approved.

g. Submitting Invoices to the Accounts Payable Unit. To ensure prompt payment of invoices, commands shall upload, as a single file, the following items within five business days of receipt of an invoice:

- (1) The approved invoice.
- (2) The original envelope reflecting the postmark date (when a postmark date is posted).
- (3) Copy of PO when applicable (for POs, contract POs, and X Number POs).
- (4) For first-time suppliers not associated with a PO, a completed STD. 204, Payee Data Record (refer to Annex A).

NOTE: Area office must first fill out the information for Section 6 on the STD 204 before forwarding to the vendor.

- (5) Any supporting documents (e.g., freight bill, packing slip, acknowledgment copies).

h. Scheduling Invoices for Payment. Departments are allowed 30 days from the initial receipt of an invoice to audit, approve, and submit to the SCO for payment. Commands shall audit, approve, and submit invoices to the APU within five days so that the APU has sufficient time to perform a final audit of the invoice and submit to the SCO within the 30 days allowed. When commands delay approving invoices, or acknowledging receipt of goods, the likelihood of a late payment is increased.

5. PROCESSING PROCEDURES FOR EMERGENCY CREDIT CARD PAYMENT.

a. The FMS will download the statement from the credit card provider website and forward the statement to the appropriate Division for review and approval.

b. To avoid paying interest and/or penalties, within three business days of the receipt of the statement from FMS, the Division shall:

- (1) Review and reconcile the statement with the invoices and/or receipts. For questionable or disputed items which appear as transactions on the statement, the Division shall contact the supplier for resolution.
- (2) Provide account coding per line item on the statement.
- (3) Attach paid invoices, receipts, and a CHP 702, Emergency Incident Lodging/Meals Authorization, for meals and lodging charges.
- (4) Stamp and approve the statement for payment.
- (5) Forward the statement with all supporting documents to the appropriate Office of Assistant Commissioner for approval.

c. Within three business days of the receipt of the statement from the Division, the Office of Assistant Commissioner shall:

- (1) Stamp and approve the statement for payment.
- (2) Upload the approved statement with all the supporting documents into the Invoice Depot.

d. Upon receipt of the approved statement from the appropriate Office of Assistant Commissioner, FMS shall process and submit payment as soon as possible to avoid interest and/or penalties.

6. INSTRUCTIONS FOR PROCESSING SHIPMENT RECEIPTS.

a. Business Services Section (BSS), Purchasing Services Unit e-mails the requisitioning command a copy of the PO.

b. When a shipment is received, commands shall immediately match the received items to the PO. Once an invoice is received, commands shall record the receipt in FI\$Cal to create a receipt ID number.

c. When receiving for “dollar only POs” (bulk fuel, propane, auto parts, contracts, etc.), receive only the subtotal amount (pre-fees and pretax).

NOTE: Commands shall not delay approvals pending complete shipments.

d. When a shipment is received and an item is damaged, commands shall process the receipt as a partial shipment and authorize payment for only those items deemed acceptable.

7. INSTRUCTIONS FOR DISPUTING INVOICES. A “disputed invoice” is an improperly executed invoice or an invoice that requires additional evidence of validity.

a. Valid reasons for disputing an invoice include, but are not limited to, the following:

- (1) Goods/services were not received.
- (2) Services not provided satisfactorily.
- (3) Noncompliance with the contract or purchase document.
- (4) Services are not the responsibility of the Department (e.g., medical invoices for arrested individuals and victims are the responsibility of the county per Section 29601-29602 GC).
- (5) Incorrect billing/amount due (i.e., the item price differs from the price shown on the purchase/contract document).
- (6) Partial shipment received if the purchase document specifically indicates that partial shipments will be unacceptable.
- (7) Duplicate invoice for goods/services previously billed.
- (8) Invoice belongs to a department or entity other than the CHP.
- (9) Damaged goods.
- (10) The goods have not passed through quality control testing. The approving command shall notify the supplier, in writing, that the goods have not passed quality control and payment will not be issued until the goods have passed through inspection.

b. To dispute an invoice, commands shall notify the supplier verbally then follow up by issuing a STD. 209, Invoice Dispute Notification, (refer to Annex B) within 15 business days of invoice receipt. Commands shall e-mail a copy of the STD. 209 to the APU at CHPAccountsPayable@chp.ca.gov within five business days.

c. Upon receipt of a corrected invoice, commands shall date-stamp, audit, approve, and forward the invoice to APU along with a copy of the STD. 209.

8. MISCELLANEOUS REQUIREMENTS.

a. Protective Work Clothing Invoices. Commands shall audit and approve weekly invoices as described previously. However, commands shall not submit the invoices for payment until a month-end statement is received by the supplier.

(1) Commands shall date-stamp all month-end statements immediately upon receipt.

(2) Commands shall then match weekly invoices with the month-end statement.

(3) Commands shall verify all items and rates on the weekly invoices are consistent with the provisions of the corresponding contract. When a minor discrepancy exists, commands shall adjust the invoice and proceed with the process. When one or more significant discrepancies exist, commands shall immediately dispute the invoice.

(4) Commands shall create one FI\$Cal receipt ID number for the whole month (do not create receipt ID numbers for weekly invoices). Commands shall scan monthly statements with the matched weekly invoices under one document, then upload to the APU within five business days of receipt of the month-end statement.

(5) Commands shall verify invoices for lost/damaged items. Commands shall not dispute charges for damages due to normal wear and tear. When lost/damaged items are due to employee negligence, commands shall submit a CHP 51, Memorandum, to the FMS, Accounts Receivables Unit requesting the responsible employee be billed. Commands shall attach a copy of the weekly invoice marked to identify the lost/damaged item, the employee's name, and employee's ID number.

b. Truck Weight Invoices. Commands shall acquaint all scale operators with the following uniform billing procedure and encourage them to submit bills monthly. Suppliers shall provide separate billings for the months of June and July to facilitate fiscal year-end processing.

(1) When vehicles are weighed at privately owned scales, the supplier shall be furnished the following information:

(a) Date the vehicle was weighed.

(b) Make of the vehicle.

(c) License plate number of the vehicle.

NOTE: In the absence of a license plate number, the engine number, serial number, vehicle identification number, and citation number (if charge is made on citation basis) shall be used.

(2) Suppliers shall bill the state in any of the following ways:

(a) Prepare in duplicate a CHP 298, Invoice of Truck Weights (refer to Annex C). Whenever possible, this method should be encouraged as weight slips are often lost in transfer and the invoice will not agree with the number of weight slips. The supplier must sign the CHP 298 in ink.

(b) Prepare an invoice, in duplicate, on the supplier's letterhead, and attach weight slips in duplicate showing the date and vehicle identification number or citation number. The invoice must show the total number of weight slips attached, the charge per weigh, and the total amount of the invoice.

(3) If either method in paragraph 8.b.(1) or 8.b.(2) is used, and weight slips are not attached, the invoice itself must include:

(a) Date each vehicle was weighed.

(b) Make of each vehicle weighed.

(c) Vehicle identification number and citation numbers, when applicable.

(d) Charge per vehicle weighed.

(e) Total charges.

(4) The supplier shall forward the invoice (with weight slips attached, when applicable) to the local commander who will date-stamp it and check for accuracy. If correct, the commander or designee will approve the original invoice and upload it for payment.

c. Utility and Telephone Invoices. Commands shall approve the initial invoice for utility and telephone service to validate the service is legitimate. Subsequent invoices will be paid without individual approvals. When a utility or telephone invoice is erroneously sent directly to the command, the command shall contact the utility company to request the billing address be changed to P.O. Box 942901, Sacramento, CA 94298-2901 and authorize the bill to be e-mailed to CHP-AP-Utilities@chp.ca.gov. Also, the command shall immediately upload it for payment. Commands or Facilities Section, depending on who initiated the service, shall notify the APU upon cancellation of service.

d. Monthly Summary Invoices. If monthly statements are submitted, the individual invoices must be attached as backup information for the SCO. Statements must include the supplier's name and address, the date and charge per processing job, description of each job, and the total amount of the bill.

e. Safe Deposit Box Rental. To establish a new safe deposit box rental, commands shall submit to the APU a completed STD. 204 and a Division-approved CHP 51 with the following information:

(1) Name and address of the bank/financial institution.

(2) Amount of the rental.

(3) Period covered.

(4) Signature of the commander.

f. Requests for Duplicate Invoices. When requesting a duplicate invoice from a supplier due to loss or misdirection of the original, commands shall ask that the original invoice date be used.

9. SUPPLIER STATEMENTS. Commands shall confirm invoices listed on statements have been received from the supplier and uploaded to the Invoice Depot for processing. Once verified, commands shall upload the statements into the Invoice Depot, Supplier Statement Documents, for confirmation of processing.

10. INSTRUCTIONS FOR REQUESTING EXPENSE ADVANCES. Before requesting any expense advance, verify if the supplier can invoice after services have been rendered. If they cannot, proceed with the advance request. Expense advances and supporting documents shall be uploaded into the Invoice Depot, Upload Advance Documents.

a. Out-Service Training. Commands shall request training class registration fees by submitting a CHP 51 (refer to Annex D), and a completed STD. 204, to the APU at least four weeks prior to the start of the class. Training fee requests over \$4,999 shall go through BSS, Contract Service Unit, and must be associated with a contract.

(1) Commands shall forward a completed CHP 50A, Evaluation of Out-Service Training, or certification of completion to the APU within 15 days of completing the training. This is required to show attendance and/or completion of the training and allows the Department to replenish the Office Revolving Fund.

(2) Commands shall notify the APU using the CHP 51 when employees are unable to attend an out-service training class that has been paid in advance.

NOTE: Commands will be contacted when required documents are not forwarded to the APU.

b. Dues/Memberships. Dues/memberships shall be processed in accordance with General Order 11.8, Payment of Membership Dues, and forwarded to the APU, along with an STD. 204.

c. Conference Room and Booth Fees. Commands shall request conference room and booth fees by submitting a CHP 51 and an STD. 204 to the APU at least four weeks prior to the date the room is needed. The command shall attach all supporting documents.

11. QUESTIONS/ASSISTANCE. The following units are available to assist commands:

- a. Purchase Order and shipment: Purchasing Service s Unit, (916) 843-3620.
- b. Contract and X Number: Contract Services Unit, (916) 843-3610.
- c. Invoicing: Accounts Payable Unit, (916) 843-3540.

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ANNEX A

STD. 204, PAYEE DATA RECORD

STATE OF CALIFORNIA – DEPARTMENT OF FINANCE PAYEE DATA RECORD (Required when receiving payment from the State of California in lieu of IRS W-9 or W-7) STD 204 (Rev. 03/2021)			
Print Form Reset Form Section 1 – Payee Information			
NAME (This is required. Do not leave this line blank. Must match the payee's federal tax return) Speedy Window Washing			
BUSINESS NAME, DBA NAME or DISREGARDED SINGLE MEMBER LLC NAME (If different from above)			
MAILING ADDRESS (number, street, apt. or suite no.) (See instructions on Page 2) 3335 Fast Lane			
CITY, STATE, ZIP CODE Anywhere, CA 95559		E-MAIL ADDRESS SWW@yahoo.com	
Section 2 – Entity Type			
Check one (1) box only that matches the entity type of the Payee listed in Section 1 above. (See instructions on page 2)			
☐ SOLE PROPRIETOR / INDIVIDUAL ☐ SINGLE MEMBER LLC Disregarded Entity owned by an individual ☐ PARTNERSHIP ☐ ESTATE OR TRUST		☐ CORPORATION (see instructions on page 2) ☐ MEDICAL (e.g., dentistry, chiropractic, etc.) ☐ LEGAL (e.g., attorney services) ☐ EXEMPT (e.g., nonprofit) ☒ ALL OTHERS	
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 this form. Do not provide more than one (1) TIN. The TIN is a 9-digit number. Note: Payment will not be processed without a TIN. - For Individuals, enter SSN. - If you are a Resident Alien, and you do not have and are not eligible to get an SSN, enter your ITIN. - Grantor Trusts (such as a Revocable Living Trust while the grantors are alive) may not have a separate FEIN. Those trusts must enter the individual grantor's SSN. - For Sole Proprietor or Single Member LLC (disregarded entity), in which the sole member is an individual, enter SSN (ITIN if applicable) or FEIN (FTB prefers SSN). - For Single Member LLC (disregarded entity), in which the sole member is a business entity, enter the owner entity's FEIN. Do not use the disregarded entity's FEIN. - For all other entities including LLC that is taxed as a corporation or partnership, estates/trusts (with FEINs), enter the entity's FEIN.		Social Security Number (SSN) or Individual Tax Identification Number (ITIN) 1 2 3 - 4 5 - 6 7 8 9 OR Federal Employer Identification Number (FEIN) _____	
Section 4 – Payee Residency Status (See instructions)			
☒ CALIFORNIA RESIDENT – Qualified to do business in California or maintains a permanent place of business in California. ☐ CALIFORNIA NONRESIDENT – Payments to nonresidents for services may be subject to state income tax withholding. ☐ No services performed in California ☐ Copy of Franchise Tax Board waiver of state withholding is attached.			
Section 5 – Certification			
<i>I hereby certify under penalty of perjury that the information provided on this document is true and correct. Should my residency status change, I will promptly notify the state agency below.</i>			
NAME OF AUTHORIZED PAYEE REPRESENTATIVE Jane Doe		TITLE Accounts I (Specialist)	
SIGNATURE		E-MAIL ADDRESS JDoe@chp.ca.gov	
DATE 01/07/2026		TELEPHONE (include area code) 916-843-0000	
Section 6 – Paying State Agency			
Please return completed form to:			
STATE AGENCY/DEPARTMENT OFFICE California Highway Patrol		UNIT/SECTION Accounts Payable	
MAILING ADDRESS PO BOX 942901		FAX 916-322-3156	
TELEPHONE (include area code) 916-843-3540		E-MAIL ADDRESS chpaccountspayable@chp.ca.gov	
CITY Sacramento	STATE CA	ZIP CODE 95811	E-MAIL ADDRESS chpaccountspayable@chp.ca.gov

NOTE: Area office must complete Section 6 before forwarding this STD 204 to the vendor.

ANNEX A

STD. 204, PAYEE DATA RECORD (*continued*)

STATE OF CALIFORNIA – DEPARTMENT OF FINANCE

PAYEE DATA RECORD

(Required when receiving payment from the State of California in lieu of IRS W-9 or W-7)
STD 204 (Rev. 03/2021)

GENERAL INSTRUCTIONS

Type or print the information on the Payee Data Record, STD 204 form. Sign, date, and return to the state agency/department office address shown in Section 6. Prompt return of this fully completed form will prevent delays when processing payments.

Information provided in this form will be used by California state agencies/departments to prepare Information Returns (Form 1099).

NOTE: Completion of this form is optional for Government entities, i.e. federal, state, local, and special districts.

A completed Payee Data Record, STD 204 form, is required for all payees (non-governmental entities or individuals) entering into a transaction that may lead to a payment from the state. Each state agency requires a completed, signed, and dated STD 204 on file; therefore, it is possible for you to receive this form from multiple state agencies with which you do business.

Payees who do not wish to complete the STD 204 may elect not to do business with the state. If the payee does not complete the STD 204 and the required payee data is not otherwise provided, payment may be reduced for federal and state backup withholding. Amounts reported on Information Returns (Form 1099) are in accordance with the Internal Revenue Code (IRC) and the California Revenue and Taxation Code (R&TC).

Section 1 – Payee Information

Name – Enter the name that appears on the payee's federal tax return. The name provided shall be the tax liable party and is subject to IRS TIN matching (when applicable).

- Sole Proprietor/Individual/Revocable Trusts – enter the name shown on your federal tax return.
- Single Member Limited Liability Companies (LLCs) that is disregarded as an entity separate from its owner for federal tax purposes - enter the name of the individual or business entity that is tax liable for the business in section 1. Enter the DBA, LLC name, trade, or fictitious name under Business Name.
- Note: for the State of California tax purposes, a Single Member LLC is not disregarded from its owner, even if they may be disregarded at the Federal level.
- Partnerships, Estates/Trusts, or Corporations – enter the entity name as shown on the entity's federal tax return. The name provided in Section 1 must match to the TIN provided in section 3. Enter any DBA, trade, or fictitious business names under Business Name.

Business Name – Enter the business name, DBA name, trade or fictitious name, or disregarded LLC name.

Mailing Address – The mailing address is the address where the payee will receive information returns. Use form STD 205, Payee Data Record Supplement to provide a remittance address if different from the mailing address for information returns, or make subsequent changes to the remittance address.

Section 2 – Entity Type

If the Payee in Section 1 is a(n)...	THEN Select the Box for...
Individual • Sole Proprietorship • Grantor (Revocable Living) Trust disregarded for federal tax purposes	Sole Proprietor/Individual
Limited Liability Company (LLC) owned by an individual and is disregarded for federal tax purposes	Single Member LLC-owned by an individual
Partnerships • Limited Liability Partnerships (LLP) • and, LLC treated as a Partnership	Partnerships
Estate • Trust (other than disregarded Grantor Trust)	Estate or Trust
Corporation that is medical in nature (e.g., medical and healthcare services, physician care, nursery care, dentistry, etc.) • LLC that is to be taxed like a Corporation and is medical in nature	Corporation-Medical
Corporation that is legal in nature (e.g., services of attorneys, arbitrators, notary publics involving legal or law related matters, etc.) • LLC that is to be taxed like a Corporation and is legal in nature	Corporation-Legal
Corporation that qualifies for an Exempt status, including 501(c) 3 and domestic non-profit corporations.	Corporation-Exempt
Corporation that does not meet the qualifications of any of the other corporation types listed above • LLC that is to be taxed as a Corporation and does not meet any of the other corporation types listed above	Corporation-All Other

Section 3 – Tax Identification Number

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 R&TC sections 18646 and 18661 to facilitate tax compliance enforcement activities and preparation of Form 1099 and other information returns as required by the IRC section 6109(a) and R&TC section 18662 and its regulations.

Section 4 – Payee Residency Status

Are you a California resident or nonresident?

- A corporation will be defined as a "resident" if it has a permanent place of business in California or is qualified through the Secretary of State to do business in California.
- A partnership is considered a resident partnership if it has a permanent place of business in California.
- An estate is a resident if the decedent was a California resident at time of death.
- A trust is a resident if at least one trustee is a California resident.
 - For individuals and sole proprietors, the term "resident" includes every individual who is in California for other than a temporary or transitory purpose and any individual domiciled in California who is absent for a temporary or transitory purpose. Generally, an individual who comes to California for a purpose that will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident.

For information on Nonresident Withholding, contact the Franchise Tax Board at the numbers listed below:

Withholding Services and Compliance Section: 1-888-792-4900

E-mail address: wscs.gen@ftb.ca.gov

For hearing impaired with TDD, call: 1-800-822-6268

Website: www.ftb.ca.gov

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.

Section 6 – Paying State Agency

This section must be completed by the state agency/department requesting the STD 204.

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. 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 noncompliance penalties of up to \$20,000. You have the right to access records containing your personal information, such as your SSN. To exercise that right, please contact the business services unit or the accounts payable unit of the state agency(ies) with which you transact that business.

All questions should be referred to the requesting state agency listed on the bottom front of this form.

ANNEX B

STD. 209, INVOICE DISPUTE NOTIFICATION

STATE OF CALIFORNIA - DEPARTMENT OF FINANCE INVOICE DISPUTE NOTIFICATION STD. 209 (REV. 10/2019)		Clear Print									
(Mail in a window envelope.) VENDOR ADDRESS Any Auto Body 222 Any Street Anytown, CA 02271 (fold)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px 5px;">DATE OF DISPUTE</td><td style="padding: 2px 5px;">01/07/2026</td></tr> <tr><td style="padding: 2px 5px;">INVOICE NUMBER</td><td style="padding: 2px 5px;">035F61</td></tr> <tr><td style="padding: 2px 5px;">AMOUNT</td><td style="padding: 2px 5px;">\$555.55</td></tr> <tr><td style="padding: 2px 5px;">INVOICE DATE</td><td style="padding: 2px 5px;">1/2/2026</td></tr> <tr><td style="padding: 2px 5px;">REFERENCE NUMBER(S)</td><td style="padding: 2px 5px;"></td></tr> </table>	DATE OF DISPUTE	01/07/2026	INVOICE NUMBER	035F61	AMOUNT	\$555.55	INVOICE DATE	1/2/2026	REFERENCE NUMBER(S)	
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INVOICE NUMBER	035F61										
AMOUNT	\$555.55										
INVOICE DATE	1/2/2026										
REFERENCE NUMBER(S)											
The invoice referenced above is disputed for the following reasons: ☐ Goods/Services not received ☐ Duplicate billing ☐ Noncompliance with contract ☐ Invoice belongs to another department ☐ Incorrect billing/amount due ☐ Damaged goods ☐ Partial shipment received ☐ Invoice not properly executed ☒ Other (Explain the reason for the dispute if not one of the above)											
THIS NOTIFICATION IS A FOLLOWUP TO A PHONE CONVERSATION WITH THE PERSON FROM YOUR COMPANY WHOSE NAME APPEARS BELOW <table style="width: 100%;"> <tr> <td style="width: 50%;">NAME John Doe</td> <td style="width: 50%;">DATE OF CONVERSATION 01/03/2026</td> </tr> </table>			NAME John Doe	DATE OF CONVERSATION 01/03/2026							
NAME John Doe	DATE OF CONVERSATION 01/03/2026										
IF YOU HAVE ANY QUESTIONS REGARDING THIS DISPUTE, CONTACT: <table style="width: 100%;"> <tr> <td style="width: 50%;">NAME Jane Doe</td> <td style="width: 50%;"></td> </tr> <tr> <td>E-MAIL Jane.Doe@chp.ca.gov</td> <td>TELEPHONE NUMBER (333) 333-3333</td> </tr> </table>			NAME Jane Doe		E-MAIL Jane.Doe@chp.ca.gov	TELEPHONE NUMBER (333) 333-3333					
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E-MAIL Jane.Doe@chp.ca.gov	TELEPHONE NUMBER (333) 333-3333										
(fold) RETURN A COPY OF THIS NOTIFICATION WITH THE CORRECTED INVOICE (IF APPLICABLE) (For your convenience, the return address has been positioned for use in a window envelope.) RETURN TO: California Highway Patrol Accounts Payable Unit Attn: (Your Name) PO BOX 942901 Sacramento, CA 94298-2901		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center; padding: 5px;">FOR STATE AGENCY USE ONLY</th> </tr> <tr> <td style="width: 70%; padding: 2px 5px;">DATE DISPUTE RESOLVED</td> <td style="width: 30%; padding: 2px 5px;">INITIAL</td> </tr> <tr> <td colspan="2" style="padding: 2px 5px;">RESOLUTION</td> </tr> </table>	FOR STATE AGENCY USE ONLY		DATE DISPUTE RESOLVED	INITIAL	RESOLUTION				
FOR STATE AGENCY USE ONLY											
DATE DISPUTE RESOLVED	INITIAL										
RESOLUTION											
DISTRIBUTION: Vendor — original and one copy Purchasing — one copy Accounting — one copy File — one copy											

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ANNEX C

CHP 298, INVOICE OF TRUCK WEIGHTS

STATE OF CALIFORNIA DEPARTMENT OF CALIFORNIA HIGHWAY PATROL INVOICE OF TRUCK WEIGHTS CHP 298 (REV 8-88) OPI 071					<i>INSTRUCTIONS: 1. Complete legibly—preferably in ink. 2. Submit in duplicate. 3. Entries may be accumulated over several months. All invoices must be submitted for payment by June 30th.</i>				
CALIFORNIA HIGHWAY PATROL ADDRESS 3500 Reed Avenue West Sacramento, CA 95605					WEIGHING CONCERN A.T. Trucking ADDRESS 222 Any Highway 77 Anywhere, CA 99999				
NO.	DATE	OFFICER	LICENSE	VEH. MAKE	BODY TYPE	COMMODITY	NO. OVER	CITATION	FEE
1	01/07/2026	Starr	20202	Dodge	Van		1,777		77.00
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VENDOR'S SIGNATURE								TOTAL	\$77.00

Use previous editions until depleted.

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ANNEX D

CHP 51, MEMORANDUM, EXAMPLE OF EXPENSE ADVANCE REQUEST

State of California	Transportation Agency
M e m o r a n d u m	
Date:	March 5, 2020
To:	Fiscal Management Section
From:	DEPARTMENT OF CALIFORNIA HIGHWAY PATROL South Sacramento
File No.:	252.76543.98765
Subject:	PAYMENT REQUEST FOR OUT-SERVICE TRAINING
A revolving fund check, for the employees listed below, is requested for training registration. The following information is provided for your records.	
Trainee Name(s) and ID:	Samuel Sample #022790 Nicolas A. Simpson #030185 (Or Multiple Trainees)
Amount of Check:	\$100.00
Funding Source:	South Sacramento Training Fund Expense Coding: Refer to FISCAL Chart of Accounts
Supplier Address:	Fairfield Police Officers' Association P. O. Box 2625 Any City, CA 99999
Date of Training:	June 12, 2020 (8 am to 5 pm)
Title of Training:	Fairfield Police 5 th Annual Motorcycle Training Competition
The check should be made payable to Fairfield Police Officers' Association. Please call the South Sacramento office when the check is ready to be mailed to our office. Should you have any questions or require further information, please do not hesitate to contact Evelyn Example, South Sacramento Out-Service Training Coordinator, at (916) 681-2300.	
Eva Boss Captain	
<i>Safety, Service, and Security</i> CHP 51 (Rev. 09/2013) CP1 078	 <i>An Internationally Accredited Agency</i>

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