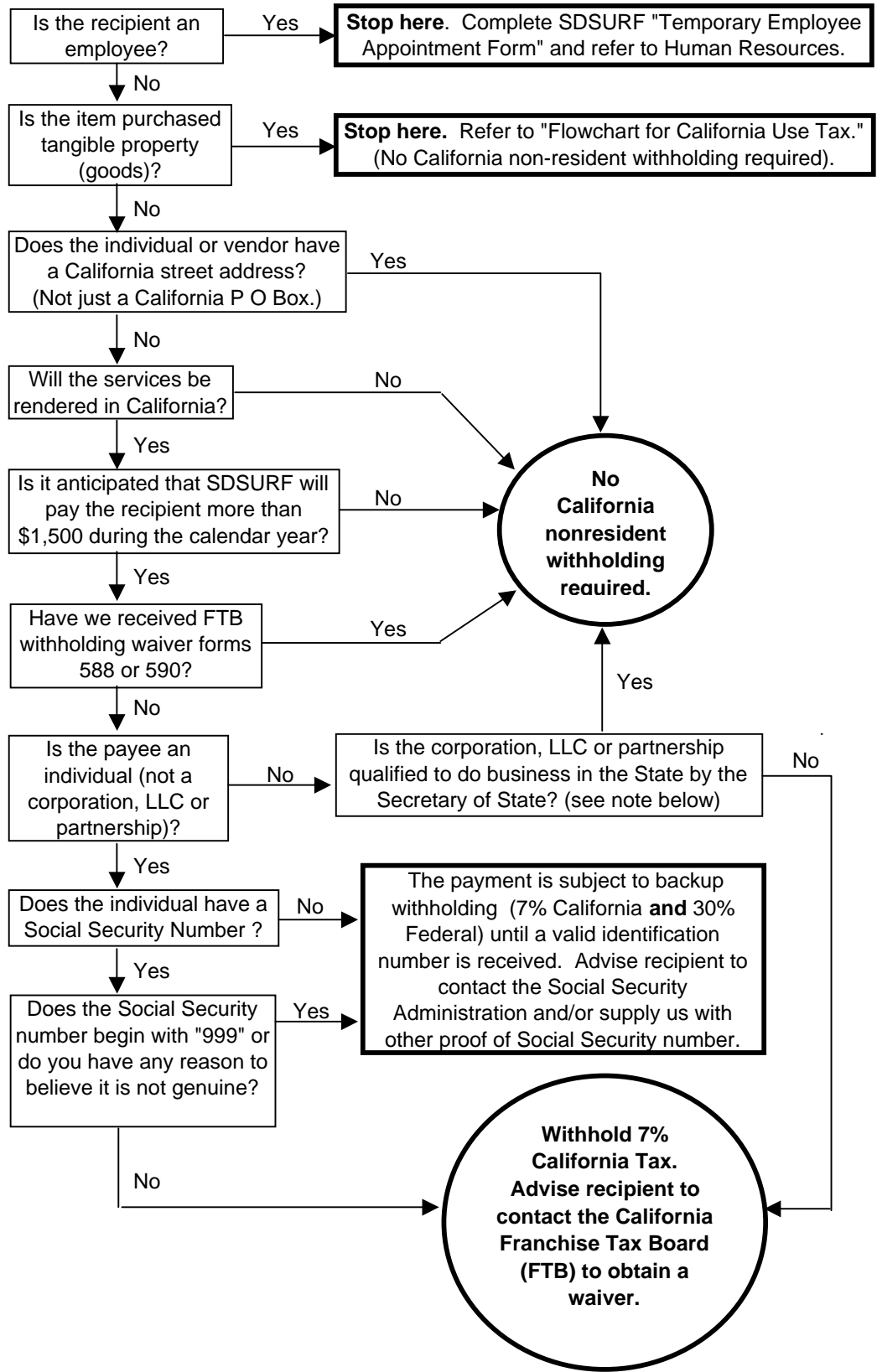


**San Diego State University Research Foundation
Flowchart for California Income Tax Withholding Payments
to Individuals & Vendors Located Outside the State of California**



Note: If a corporation, LLC or partnership is qualified to do business in California, it will have an identification number that is used on its California Franchise Tax Returns.

PRIOR COPIES OF THIS FLOWCHART SHOULD NOT BE USED