

HOW TO PAY INDIVIDUALS FOR SERVICES

The following definitions, in alphabetical order, **list** the various types of 'payees' of the university. Each classification of payee gives information about which university department to contact for payment procedures and which forms may be required. Note that **many** of these policies and procedures may only apply to US citizens and permanent residents. Procedures may differ for non-resident aliens and administrators should refer to their Home Department Coordinator for payments to non-resident aliens.

CONSULTANT– Purchasing Services: Purchase Order + Independent Contractor Agreement + Employee vs. Independent Contractor Status Checklist (Checklist)

An individual or organization providing professional advice to USC for a fee. A consultant is an **independent contractor**, an established business concern and/or individual who receives a payment for services or goods who deals with the general public and who meets the classification of an independent contractor after applying the Internal Revenue Service (IRS) common law factors and whose services are procured through an official written contract (i.e., purchase order, subcontract). In order to be classified as **an** independent contractor and not **as** a university employee, the relationship between the individual and the university must be such that the university does not have a right to direct and control the means and details of **the** work performed by the individual.

EMPLOYEE– Payroll Services via your Home Department Coordinator (see USC Staff Employment Policies/Procedures Section 1.3)

A person who works for compensation, and is required to comply with employer instructions about when, where, and how he or she is to work. There are three categories of employees at the university: faculty, staff and students. All faculty and staff employees are eligible to receive University benefits (<http://www.usc.edu/dept/Benefits/>). Any person who has received **pay** as a university employee **within** the current calendar year or meets the classification of **an** employee after applying the IRS common law factors must be paid through Payroll Services. All payments for services by an employee, including awards, must be processed through Payroll Services. See your Home Department Coordinator, or Payroll Services website (<http://ais-ss.usc.edu/empldoc/>).

GUEST SPEAKER –Disbursement Control: Check Request + Short Form Agreement + Checklist

A professional, or individual, not on University Payroll, possessing a specific knowledge or unique capability, who receives payment for a presentation at a seminar or lecture series. University employees DO NOT fall into this category (**see** EMPLOYEE). A guest **speaker** usually receives a one-time payment for this service. A guest speaker who is invited frequently (more than **3X per year**) fails the IRS common law factors **test**, thus becoming classified **as** a part-time lecturer. Part-time lecturers **are** employees (see EMPLOYEE).

HUMAN SUBJECT FOR TEACHING AND RESEARCH – Disbursement Control: Check Request

A person who willingly participates in a medical, sociological, or other study conducted at a research facility. This participation in research may range from filling out a questionnaire to an actual medical procedure. A subject fee is a payment offered to encourage subject participation and completion of their contribution to the study. The subject fee may range from a \$1 enticement to mail a response up to \$100 when a significant amount of time or effort is required. A human subject fee is in a category apart from vendors, consultants, and employees. **As** each study is unique in its requirements, please contact Disbursement Control (x02720) for the most efficient method of payment.

ONE-TIME SERVICE FEE –Disbursement Control: Check Request + Short Form Agreement + Checklist

An individual, not on University Payroll, who provides a one-time service. This service may include equipment repair, editing or writing services, or other one-time service that cannot be performed by a university employee,

PERFORMER–Disbursement Control – Check Request + Short Form Agreement + Checklist

A person **or** organization that provides entertainment, usually for a fee. A payment to a performer for Services is usually a one-time occurrence within a calendar year.

PRIZE/AWARD–Disbursement Control (Financial Aid if USC student): Check Request + Short Form Agreement (or W-9)

A monetary presentation for a competition or other achievement. If recipient is a university employee, payment of the award is reportable to the IRS and taxable and must be processed through Payroll Services.

TEMPORARY AGENCY EMPLOYEE (see USC Staff Employment Policies and Procedures Section 1.3)

Any positions which require staffing at less than 50% time or which are temporary in nature (less than six {6} months) must be filled by individuals paid through a temporary employment agency. Employees of a temporary agency are not university employees and are not eligible for university benefits. The university department pays the agency a **set** hourly rate that includes the direct salary plus agency benefits and administrative **costs**. Payment to the temporary agency is arranged via a Purchase Order charged to the "materials and supplies" expense category.

VENDOR - Purchasing Services - ALWAYS on a Purchase Order! + Vendor Supplier form on file with Purchasing Services

A vendor is a seller. Also a supplier, retailer, or street merchant. Examples of vendors include (but not limited to): caterers, designers, photographers, computer/system support. A Vendor Supplier form is required to be on file with Purchasing Services.

INDEPENDENT CONTRACTOR AGREEMENT

The Parties to this Independent Contractor Agreement ("Agreement") are the University of Southern California ("USC") and _____ ("Contractor"). The Parties agree as follows:

1. **PROJECT COVERED.** USC hereby engages Contractor to perform one or more of the tasks described in **Attachment A** ("the Project").
2. **SUPPLIER INFORMATION FORM/SPONSORED PROJECT REQUEST FOR SERVICES.** As a prerequisite to performing the Project, Contractor shall complete the Supplier Information Form (**Attachment B** to this Agreement) and shall provide USC with Contractor's tax identification number. In the event that Contractor is an individual performing services under a sponsored project, the applicable Principal Investigator on the sponsored project must complete and submit to the USC Department of Contracts and Grants a "Request for Services of an Independent Consultant" form, which is **Attachment C** to this Agreement.
3. **INDEPENDENT CONTRACTOR RELATIONSHIP.** For all purposes, including but not limited to the Federal Insurance Contributions Act ("FICA"), the Social Security Act, the Federal Unemployment Tax Act ("FUTA"), income tax withholding requirements, California Personal Income Tax Withholding ("PIT"), California Unemployment Insurance taxes ("UI"), California Disability Insurance ("SDI"), the Worker's Compensation Act ("WCA"), and all other applicable federal, state and local laws, rules and regulations, Contractor, and Contractor's respective employees, if any, shall be treated as independent contractors and not as employees of USC.
4. **NO BENEFITS.** Contractor and Contractor's employees are not entitled to any benefits that USC provides to its employees and Contractor hereby waives the right to participate in any such programs. Contractor also agrees that, consistent with independent contractor status, Contractor will not apply for any government-sponsored benefits that are intended to apply to employees, including, but not limited to, unemployment benefits.
5. **TAX REPORTING AND FILING.** Contractor acknowledges and agrees that the Contractor shall be responsible for filing all tax returns, tax declarations, and tax schedules, and for the payment of all the taxes required, when due, with respect to any and all compensation earned by Contractor under this Agreement. USC will not withhold any employment taxes from compensation it pays Contractor. USC will report the amount it pays Contractor on IRS Forms 1099 to the extent required to do so under applicable Internal Revenue Code provisions and state or local law.
6. **COMPENSATION.** Contractor's compensation for the Project shall be identified in and pursuant to the list of functions described in Attachment A. USC shall pay Contractor within thirty (30) days after an accurate invoice is submitted to the USC Purchasing Department in a form acceptable to USC for each respective job that was performed. An acceptable invoice includes: Contractor tax identification number, description of the work performed for the Project, invoice number, invoice date, and purchase order number. The invoice must be billed to "University of Southern California." Contractor shall be solely responsible for all costs incurred in connection with the accomplishment of the Project, unless otherwise specified in Attachment A. Contractor shall be solely responsible for paying, and/or withholding and remitting to the appropriate government agency, any applicable employment taxes that might be owed with respect to this compensation. Contractor also shall indemnify and hold USC harmless against any and all liabilities that are attributable to the obligations imposed on Contractor under this Paragraph.
7. **LIABILITY INSURANCE.** Contractor shall obtain and maintain comprehensive general liability insurance with limits acceptable to USC, but no less than \$ 1,000,000 . Such insurance will name USC as an additional insured. When required by law, Contractor shall also maintain workers compensation insurance, including \$1,000,000 employers liability. Contractor shall provide proof of insurance in the form of a certificate of insurance.
8. **EQUIPMENT AND TOOLS.** Contractor is responsible for the purchase and maintenance of Contractor's own equipment.

9. **MANNER, TIME, AND LOCATION.** If and when Contractor chooses to accept a project with USC, Contractor will be required to complete the assigned project within the period specified by USC. Contractor agrees to provide periodic reports, as required by USC, detailing the Project. Any reporting requirements shall be specified in Attachment A. USC reserves the right to take remedial measures to successfully complete the Project and may charge Contractor if Contractor fails to successfully complete the Project in a timely manner.

10. **TERMINATION.** USC may terminate this agreement at any time without cause on thirty (30) days written notice. In the case of a material breach of this Agreement by one Party, the other Party shall have the right to terminate this Agreement with no advance notice if, after providing the breaching Party with notice of the breach, the breaching Party fails to cure the breach within three (3) days after receipt of the notice of breach. If Contractor is engaged pursuant to a sponsored project, then USC may terminate this Agreement as directed under the provision of the sponsored project.

11. **PROPRIETARY INFORMATION.** During the term of this Agreement, Contractor may have access to USC's internal records, systems and methods of operating its business, trade secrets, customer lists, price lists, contract information and other confidential or proprietary information. Contractor agrees that all such information is the exclusive property of USC, irrespective of whether such information was created or prepared by the Contractor or others. Contractor further agrees that Contractor will not, at any time, in any manner, directly or indirectly, disclose such information to any person or entity, or use such information other than in furtherance of the purposes of USC. Upon termination of this Agreement, Contractor will deliver to USC all property of USC, including any written memorial of, or documents relating to, the information described above, in whatever manner maintained or stored. The Parties agree that this Paragraph shall survive the termination of this Agreement.

12. **INTELLECTUAL PROPERTY.** Contractor expressly acknowledges and agrees that all discoveries, inventions, processes, designs, plans, and trade secrets, whether of a technical nature or not, made or developed by Contractor alone or in conjunction with any other person or entity while accomplishing the Project ("Intellectual Property"), shall be the sole and exclusive property of USC and USC may use and reuse Intellectual Property, in whole or in part, in all media, whether now or later existing, throughout the universe, in perpetuity, including but not limited to the exclusive right to reproduce, perform and exploit the Intellectual Property, and all information regarding Intellectual Property, concurrent with the discovery or development of the Intellectual Property. If the Intellectual Property or the results and proceeds thereof constitute "works of authorship" within the scope of the U.S. Copyright Law, the foregoing shall be deemed "works for hire" and USC shall be considered the sole author and owner of all rights comprised in the copyright and/or patent thereof and shall have the exclusive right to seek patent and/or copyright protection in USC's name. In the event that any Intellectual Property does not constitute "works for hire," Contractor hereby assigns all rights thereto exclusively to USC for any and all purposes of USC. At all times during its term and after the termination of the Agreement, Contractor shall assist USC in obtaining and maintaining, for USC's benefit, copyrights and other relevant legal protections in such materials and Contractor shall execute and cause its subcontractors to execute such further instruments as USC may reasonably require as evidence of ownership of such rights. Contractor agrees that he/she will not use or disclose any Intellectual Property owned by USC without the express written permission of USC.

13. **INDEMNIFICATION.** Contractor indemnifies and hold harmless USC from and against any and all liabilities, losses, damages, claims or causes of action, and any related expenses including reasonable attorneys' fees that are caused, directly or indirectly, by or as a result of the performance by Contractor or his/her employees or agents of the Project, provided that nothing herein shall be construed to require Contractor to indemnify USC from or against the gross negligent acts of USC or its employees, Contractor is not an employee and will indemnify and hold harmless USC for any injuries or claims suffered by Contractor or his/her employees or agents that would otherwise be subject to the Worker's Compensation Act. USC reserves the right to withhold from the payment due and owing to the Contractor any damages that are caused, directly or indirectly, by or as a result of the performance by Contractor or his/her employees or agents of the Project.

14. **NOTICES.** Any notice under this Agreement must be in writing and shall be effective upon delivery by hand or three (3) business days after deposit in the United States mail, postage prepaid, certified or registered, and addressed to USC or to Contractor at the corresponding addresses indicated in Attachment A. Contractor shall be obligated to notify USC in writing of any change in his/her address. Notice of change of address shall be effective only when done in accordance with this Paragraph.

15. **ADDITIONAL REQUIREMENTS.** Contractor will comply with all applicable requirements that may be communicated by USC, including but not limited to USC policies. If Contractor is performing work pursuant to a sponsored project, all documents and records of Contractor pertaining to the Project shall be available for review and inspection by USC, the sponsors of the Project and relevant government agencies.

16. **CONFLICT OF INTEREST.** Contractor represents to the best of hisher knowledge, no actual or potential conflict of interest exists between Contractor's family, business or financial interests and Contractor's relationship with USC or Contractor's services relating to the Project. In the event of a change in status relating to potential or actual conflicts of interest, Contractor will notify USC immediately.

17. **INTEGRATION.** This Agreement fully supersedes any and all prior agreements or understandings between the parties hereto or any of their respective affiliates with respect to the subject matter hereof, and no change in, modification of or addition, amendment or supplement to this Agreement shall be valid unless set forth in writing and signed and dated by both parties hereto subsequent to the execution of this Agreement.

18. **AMENDMENTS; WAIVERS; SEVERABILITY.** This Agreement may not be amended except by an instrument in writing, signed by each of the Parties. The parties acknowledge that they are not relying on any statement that is not set forth in this Agreement. Failure to exercise any right under this Agreement shall not constitute a waiver of such right. If a court or arbitrator holds any provision of this Agreement to be invalid, unenforceable, or void, the remainder of this Agreement shall remain in full force and effect.

19. **ASSIGNMENT.** USC shall have the right to assign this Agreement to any related, affiliated or subsidiary entity. Contractor shall not assign any rights or obligations under this Agreement.

20. **ATTORNEYS' FEES.** In any legal action, arbitration, or other proceeding brought to enforce or interpret the terms of this Agreement, the prevailing Party shall be entitled to recover reasonable attorneys' fees and costs.

21. **DISPUTE RESOLUTION; APPLICABLE LAW.** All disputes arising under or in connection with this Agreement shall be submitted to Judicial Arbitration and Mediation Services, Inc. ("JAMS") or successor organization for binding arbitration in Los Angeles County by a single arbitrator who shall be a former California Superior Court judge. The arbitrator shall be selected by JAMS in an impartial manner determined by it. Except as may be otherwise provided herein, the arbitration shall be conducted under the California Arbitration Act, Code of Civil Procedure § 1280 et seq. The parties shall have the discovery rights provided in Code of Civil Procedure §§ 1283.05 and 1283.1. The arbitration hearing shall be commenced within 180 days of the filing of this application with JAMS by any party hereto, and a decision shall be rendered by the arbitrator within thirty (30) days of the conclusion of the hearing. The arbitrator shall have complete authority to render any and all relief, legal and equitable, appropriate under California law, including the award of punitive damages where legally available and warranted. The arbitrator shall award costs of the proceeding, including reasonable attorney's fees, to the party determined to have substantially prevailed. This Agreement shall be governed in all respects by the laws of the State of California.

22. **FORCE MAJEURE.** Neither Party shall be liable for any damages or other losses resulting from failure to perform its obligations under this Agreement where such failure is the result of a cause beyond the Party's reasonable control.

23. **CONTRACTORACKNOWLEDGMENT.** Contractor acknowledges that Contractor has read and understands this Agreement and has entered into it freely and voluntarily based on the Contractor's own judgment and not on any representations or promises other than those contained in this Agreement.

Contractor: _____

University of Southern California
Purchasing Services

By: _____

Name:

Title:

Date:

By: _____

Name:

Title:

Date:

APPROVED:

School/Department/Unit Representative

OR

Principal Investigator (if sponsored project)

ALLOWABLE:

Department of Contracts and Grants

(applicable if sponsored project)

ATTACHMENT A

Name of Contractor:

Taxpayer Identification No.:

Address:

E-mail Address:

Telephone:

Beginning Date of Project:

Completion Date of Project:

Address for Notice to USC:

Address for Notice to Contractor:

Description of Services to be Performed:

Terms of Payment (include if daily/weekly/monthly/fee):

Other Compensation [e.g. travel]: (specify and attach appropriate documentation to justify expense)

Deliverables:

Reporting Requirements:

USC Account # (for Sponsored Projects):

Contract/Grant # (for Sponsored Projects):

Site of Performance:

ATTACHMENT B

Supplier Information Form

ATTACHMENT C

Request for Services of an Independent Contractor

In Support of this request for services of Contractor, I certify to the following:

1. The services to be performed by Contractor are necessary and cannot be performed by any individual currently employed by USC.
2. I have utilized a selection process and Contractor is the most qualified individual reasonably available to perform the required services.
3. The fee requested by Contractor is reasonable and customary for the services to be performed.
4. The sponsor has approved the services of Contractor in connection with the sponsored project.
5. Contractor is not an employee of USC and no USC employee has any relationship with or controlling proprietary interest in Contractor.
6. Contractor meets criteria for independent contractors as set forth in the USC Expenditure Manual.

ACKNOWLEDGED AND APPROVED:

Principal Investigator

Date: _____

UNIVERSITY OF SOUTHERN CALIFORNIA
SHORT-FORM CONTRACTOR AGREEMENT FOR ONE-TIME SERVICE

Contractor Name: _____

Social Security Number (or Federal Tax ID): _____

Address: _____

Service Provided: (If lecture, include title): _____

Date of Service: _____ Payment Due: \$ _____

Contractor Certifications:

(a) Contractor represents that to the best of his/her knowledge, no actual or potential conflict of interest exists between Contractor, Contractor's **family, business** or financial interests and Contractor's relationship with USC or Contractor's services relating to the Project. In the event of a change in **status** relating to potential or actual conflicts of interest, Contractor will **notify** USC immediately.

(b) Contractor will comply with all applicable requirements that may be communicated by USC, including but not limited to USC policies.

(c) Contractor expressly acknowledges and agrees that **all** discoveries, inventions, copyrightable materials, processes, designs, plans, and trade secrets, whether of a technical nature or not, made or developed by Contractor alone or in conjunction with any other person or entity while accomplishing the Project ("Intellectual Property"), shall be the sole and exclusive property of USC.

(d) To the extent that Contractor obtains access to USC proprietary information, Contractor further agrees that Contractor will not, at any time, in any manner, directly or indirectly, disclose such information to any person or entity, or use such information other than in furtherance of the purposes of USC.

(e) Contractor is solely responsible for paying income **tax** and/or self-employment tax. USC will not withhold federal, state, or local taxes from the payment and will issue a Form 1099-MISC, Miscellaneous Income.

(f) Contractor and Contractor's employees are not entitled to any benefits that USC provides to its employees and Contractor hereby waives the right to participate in any such programs. Contractor also agrees that, consistent with independent contractor status, Contractor will not apply for any government-sponsored benefits that are intended to apply to employees, including, but not limited to, unemployment benefits.

(g) Contractor indemnifies and holds harmless USC from and against any and all liabilities, losses, damages, claims or causes **of** action, and any related expenses including reasonable attorneys' fees that are caused, directly or indirectly, by or **as** a result of the performance by Contractor or his/her employees or agents of the Project, provided that nothing herein shall be construed to require Contractor to indemnify USC from or against the gross negligent acts of USC or its employees. Contractor is not an employee and will indemnify and hold harmless USC for any injuries or claims suffered by Contractor or his/her employees or agents that would otherwise be subject to the Worker's Compensation Act. USC reserves the right to withhold from the payment due **and** owing to the Contractor any damages that are caused, directly or indirectly, by or **as** a result of the performance by Contractor or his/her employees or agents of the Project.

(h) Each of the Parties hereby agrees that any and **all** disputes or claims arising under or in connection with this Agreement shall be submitted to Judicial Arbitration and Mediation Services, Inc. ("JAMS") or successor organization for binding arbitration in Los Angeles County by a single arbitrator who shall be a former California Superior **Court** judge. The arbitrator shall be selected by JAMS in an impartial **manner** determined by it. Except as may be otherwise provided herein, the arbitration shall be conducted under the California Arbitration Act, Code of Civil Procedure 1280 et seq. The parties shall have the discovery rights provide in Code of Civil Procedure 1283.05 and 1283.1. The arbitrator shall have complete authority to render any and all relief, legal and equitable, appropriate under California law, including the award of punitive damages where legally available and warranted. The arbitrator shall award costs of the proceeding, including reasonable attorney's fees, to the **party** determined to have substantially prevailed. This Agreement shall be governed in **all** respects by the laws of the **State** of California.

Contractor certifies that the data supplied above is true and correct.

Contractor Signature

Date

Principal Investigator or Department/Unit Dean, Director or Business Officer Certification:

(a) The services to be performed by the Contractor are necessary and cannot be performed by anyone currently an employee of USC or for which a position should be created. The University has the right to control or direct the result of the work and not the means and methods of accomplishing the result.

(b) A selection process has been utilized to determine that the Contractor is the most qualified individual available to perform the required services.

(c) Considering the **nature** of the services to be performed, the qualifications of this contractor, and his normal charges, the fee requested is appropriate.

(d) The payment is for services rendered, not to exceed \$2,500.00.

(e) Contractor is not an employee, nor has been an employee in the current calendar year, of USC.

Principal Investigator, or Dean, Director or Senior Business Officer

USC Account No. _____

Print Name and Title

Department of Contracts and Grants
(Signature required for sponsored project)

GUIDELINES FOR SHORT-FORM CONTRACTOR AGREEMENT FOR ONE-TIME SERVICE:

- e This agreement may not be used for Contractors unless they are individuals only.
- This agreement is to be used for services to be performed for one day or less (e.g., speaker's fee), including payments of honoraria.
- e Payments made to Contractors under this Agreement shall not exceed \$2,500.
- The Contractor will have the payment amount reported for tax purposes on a Form 1099.
- It is not necessary to complete a Form W-9 if this agreement is completed in its entirety.
- Check Requests must be used to pay Contractors under this agreement.
- e An 'Employee vs. Independent Contractor Status Checklist' is required to be filled out, signed and submitted with this agreement.
- e This agreement may not be used for a Contractor more than three (3) times per calendar year. If a Contractor's services are required more than three (3) times per calendar year, the long-form Contractor Services Agreement must be utilized. Contact Purchasing Services website: http://www.usc.edu/bus-affairs/admin_serv/purchasing/.
- e If Contractor is an employee, then payment must be made through Payroll Services and included in employee's university compensation.
- e The government (federally sponsored projects) does not allow payment for honoraria when the primary intent is to confer distinction on, or to symbolize respect, esteem or admiration for the recipient of the honorarium.
- National Science Foundation and other sponsors limit the daily rate that can be paid to a contractor. Contact the Department of Contracts and Grants for allowability.

**CHECKLIST FOR EVALUATION
EMPLOYEE VS. INDEPENDENT CONTRACTOR STATUS
(Page 1)**

RE : NAME: _____ **SSN/FEIN:** _____

The university strives to properly classify all individuals who provide services to it. To assist the university in doing so in connection with the above-named individual who you have proposed to be retained **as** an independent contractor (see Section 1.3 of the Staff Handbook for a definition of this status), please answer the following questions **as** accurately as possible.

	YES	NO
1. Is the individual who provides the services required to comply with instructions from a university manager/supervisor as to when, where, and how the work is to be performed?	_____	_____
2. Is the individual required to receive training from a department or school employee or others at the university to enable him/her to perform the work in a particular manner?	_____	_____
3. Are the services performed by the individual integrated into the regular business operations of the department or school? (In other words, is the person part of a team of regular employees whose participation is essential to the successful performance of the employee team?)	_____	_____
4. Will the individual perform personal services for which the department or school is concerned only with the result, and not the methods used by the individual to perform those services?	_____	_____
5. Is the university responsible for the hiring, supervising and paying of workers who may assist the individual in the performance of his/her services?	_____	_____
6. Does the individual have a continuing relationship with the university, such as by performing the work on a frequently recurring basis? (In other words, even if the work is not performed over the same period of time each year, does it occur on an on-going, e.g., year-to-year basis?)	_____	_____
7. Is the individual expected/required to perform his/her work during hours that are set by a university manager/supervisor?	_____	_____
8. Is the individual required to devote substantially full time hours to the performance of services for the university? (In other words, would the individual be unable to perform meaningful services for other customers during the same weeks/months the work for the university is performed?)	_____	_____
9. Is the individual expected/required to perform his/her work at the university?	_____	_____
10. Is the individual required to perform his/her services in a sequence or order that is set by a university manager/supervisor?	_____	_____
11. Must the individual provide oral or written reports (i.e., progress or status reports) about his/her work to a university manager/supervisor on a regular basis before the project is completed?	_____	_____
12. Is the individual's compensation based on a set hourly, weekly or monthly rate, as opposed to an amount for the entire project/assignment?	_____	_____

CHECKLIST FOR EVALUATION
EMPLOYEE VS. INDEPENDENT CONTRACTOR STATUS
(Page 2)

	YES	NO
13. Is the individual reimbursed for travelling or other business expenses incurred in the performance of the work? (In other words, is the person reimbursed for individual expenses, as opposed to a portion of the contract amount being paid, to cover any and all expenses incurred during the project?)	_____	_____
14. Does the university provide significant tools, equipment or other materials needed by the individual to perform his/her work?	_____	_____
15. Does the individual maintain an office or other facilities at his/her own expense where the work can be or is performed?	_____	_____
16. In connection with providing the services to the university, is it possible that the individual could realize either a profit or a loss, such as by incurring expenses or investing an amount in connection with the project that exceeds the amount the individual is paid by the university?	_____	_____
17. Does the individual in fact provide services to other, unrelated persons, universities or businesses, or operate another business at the same time he/she is performing services for the university?	_____	_____
18. Does the individual make his/her services available to the general public on a regular and consistent basis?	_____	_____
19. Is the individual subject to involuntary termination by the university for reasons other than non-performance of the contract specifications?	_____	_____
20. Can the individual voluntarily terminate his/her contract with the university without incurring any liability for a failure to complete the job?	_____	_____
21. Are the services to be performed by the individual necessary for accomplishment of the mission of the department or school?	_____	_____
22. Is there a current university employee in the department or school who could satisfactorily perform the work that will be done by the individual?	_____	_____

I certify that the responses to the foregoing questions are completely **truthful** and accurate based on the information available to me. In addition, I certify that the proposed independent contractor is not currently employed **as** an employee elsewhere by the university and was not an employee of the university at any time during this calendar year.

Dated: _____

Signature of Responsible Manager

Phone: _____

Print Name and Title

Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do not
send to the IRS.

Print or type
See specific instructions on page 2.

Name	
Business name, if different from above	
Check appropriate box ☐ Individual/ Sole proprietor ☐ Corporation ☐ Partnership ☐ Other ☐ Exempt from backup withholding	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on

Social security number	

Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Employer identification number	

Part II

Sign
Here

Signature of
U.S. person

Date

Purpose of Form

A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued).
2. Certify you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

If you are a foreign person, use the appropriate Form W-8. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 30% of such payments after December 31, 2001 (29% after December 31, 2003). This is called "backup withholding." Payments that may be subject to backup withholding include interest dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 2 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions on page 2 and the separate Instructions for the Requester of Form W-9.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.