

Iowa State University
Research Participant Receipt Form (RPRF)
Use if this payment is greater than or equal to \$75

Iowa State University (ISU) is required to maintain the confidentiality of information about research study participants while still complying with record keeping requirements of the State of Iowa, the Internal Revenue Service (IRS), and funding agencies. This form serves as documentation of receipt of compensation by individuals participating in research studies conducted by ISU personnel and is used to obtain information to comply with IRS reporting requirements. Federal and state law protects the privacy and security of your social security (SSN) or individual taxpayer identification number (ITIN) and Iowa State University will not disclose your information without your consent for any other purposes except as allowed by law. All information requested below is required in order to receive compensation.

1. I, \_\_\_\_\_, have received/or am requesting compensation in the
(Print Research Participant's Name) form and amount indicated below:

- Cash \$ \_\_\_\_\_
Check \$ \_\_\_\_\_
Gift Certificate/Card \$ \_\_\_\_\_
Other Property-Describe: \_\_\_\_\_
Value: \$ \_\_\_\_\_

2. Record either your Social Security Number or your Individual Taxpayer Identification Number.

\_\_\_\_ - \_\_\_\_ - \_\_\_\_ OR \_\_\_\_ - \_\_\_\_ - \_\_\_\_
Social Security Number Individual Taxpayer Identification Number

3. Indicate your tax status (select one):

- U.S. Citizen Resident Alien Non-Resident Alien - Must complete and attach IRS Form 8233 to be exempted from 30% withholding.

4. Please record your complete address and sign and date the document below.

\_\_\_\_ Address City State ZIP Code

\_\_\_\_ Research Participant's Signature Date

TAX REPORTING INFORMATION:

For U.S. citizens and resident aliens, a 1099-MISC form will not be submitted to the IRS unless all payments received from ISU in a calendar year are \$600 or more.

For non-resident aliens, a 1042-S form will be submitted to the IRS, regardless of the amount. Non-resident aliens will be subject to 30% withholding, unless exempted by completing the IRS Form 8233. Exemption from withholding requires 1.) having a U.S. social security number or individual taxpayer identification number, 2.) being a citizen of a country that has a tax treaty with the U.S., and 3.) being in the U.S. for fewer than the maximum allowable days. Non-resident aliens may be eligible for a refund of the amount withheld by filing a U.S. tax return.

TO ISU PERSONNEL:
Research participants may be given the opportunity to participate without receiving payment if they choose not to provide their name, address, and taxpayer identification number as required.
This form provides documentation for gift certificates/cards or other property purchased by the ISU P-card. Depts must keep the original form as part of the P-card transaction documentation and must forward a copy of this form to Accounting, Attn: RPRF (Confidential), 3606 ASB to meet IRS reporting requirements.
If an ISU check needs to be issued for payment, attach the RPRF to a completed Honorarium or Expense Voucher and submit to Accounting, 3606 ASB.

**Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual**

▶ See separate instructions.

<p><b>Who Should Use This Form?</b></p> <p><b>Note:</b> For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see <b>Definitions</b> on pages 1 and 2 of the instructions.</p>	<p><b>IF</b> you are a nonresident alien individual who is receiving . . .</p>	<p><b>THEN</b>, if you are the beneficial owner of that income, use this form to claim . . .</p>
	<p>Compensation for independent personal services performed in the United States</p>	<p>A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation and/or to claim the daily personal exemption amount.</p>
	<p>Compensation for dependent personal services performed in the United States</p>	<p>A tax treaty withholding exemption for part or all of that compensation. <b>Note: Do not use Form 8233 to claim the daily personal exemption amount.</b></p>
	<p>Noncompensatory scholarship or fellowship income <b>and</b> personal services income <b>from the same withholding agent</b></p>	<p>A tax treaty withholding exemption for part or all of <b>both</b> types of income.</p>
<p><b>DO NOT Use This Form. . .</b></p>	<p><b>IF</b> you are a beneficial owner who is . . .</p>	<p><b>INSTEAD</b>, use . . .</p>
	<p>Receiving compensation for dependent personal services performed in the United States <b>and</b> you are <b>not</b> claiming a tax treaty withholding exemption for that compensation</p>	<p>Form W-4 (See page 2 of the Instructions for Form 8233 for how to complete Form W-4.)</p>
	<p>Receiving noncompensatory scholarship or fellowship income <b>and</b> you are <b>not</b> receiving any personal services income <b>from the same withholding agent</b></p>	<p>Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income</p>
	<p>Claiming only foreign status or treaty benefits with respect to income that is <b>not</b> compensation for personal services</p>	<p>Form W-8BEN</p>

This exemption is applicable for compensation for calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

**Part I Identification of Beneficial Owner** (See instructions.)

1 Name of individual who is the beneficial owner	2 U.S. taxpayer identifying number	3 Foreign tax identifying number, if any (optional)
4 Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box.</b>		
City or town, state or province. Include postal code where appropriate.		Country (do not abbreviate)
5 Address in the United States (street, apt. or suite no., or rural route). <b>Do not use a P.O. box.</b>		
City or town, state, and ZIP code		
<b>Note:</b> Citizens of Canada or Mexico are not required to complete lines 7a and 7b.		
6 U.S. visa type	7a Country issuing passport	7b Passport number
8 Date of entry into the United States	9a Current nonimmigrant status	9b Date your current nonimmigrant status expires
10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box . . . . . ▶ <input type="checkbox"/>		
<b>Caution:</b> See the <b>line 10 instructions</b> for the required additional statement you must attach.		

**Part II Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount**

**11** Compensation for independent (and certain dependent) personal services:  
**a** Description of personal services you are providing .....

**b** Total compensation you expect to be paid for these services in this calendar or tax year \$ .....

**12** If compensation is exempt from withholding based on a tax treaty benefit, provide:

**a** Tax treaty **and treaty article** on which you are basing exemption from withholding .....

**b** Total compensation listed on line 11b above that is exempt from tax under this treaty \$ .....

**c** Country of permanent residence

**Note:** Do not complete lines 13a through 13c unless you also received compensation for personal services **from the same withholding agent.**

**13** Noncompensatory scholarship or fellowship income:

**a** Amount \$ .....

**b** Tax treaty **and treaty article** on which you are basing exemption from withholding .....

**c** Total income listed on line 13a above that is exempt from tax under this treaty \$

**14** Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions).....

**Note:** Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).

**15** Number of personal exemptions claimed ▶ **16** How many days will you perform services in the United States during this tax year? ▶

**17** Daily personal exemption amount claimed (see instructions) ▶

**18** Total personal exemption amount claimed. Multiply line 16 by line 17 ▶

**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

**Sign Here** ▶ .....  
Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date

**Part IV Withholding Agent Acceptance and Certification**

Name Employer identification number

Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.)

City, state, and ZIP code Telephone number

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent ▶ Date ▶