

Iowa State University
Research Participant Receipt Form (RPRF)
Use if this payment is greater than or equal to \$100

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 W-8BEN to apply for exemption 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 W-8BEN. 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: 2
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. Departments 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), 1520 ASB to meet IRS reporting requirements. Please provide the Worktag, date and Workday reference number so that we can link the RPRF form to a specific expenditure.
If an ISU check needs to be issued for payment, attach the RPRF to a completed Supplier Invoice in Workday.