

CONFIDENTIAL

Iowa State University Research Participant Property Form (RPRF)/ Property Receipt (PRF) form

This form must be completed for the following individuals:

- ISU Employees – RPRF/PRF **required** for all ISU Employees
- Non-Employees –
 - PRF **required** for all compensation amounts over \$100
 - RPRF **required** for all compensation amounts with ONE exception*
*Research participant – form required for all compensation amounts except for eGift cards under \$100

The purpose of this form is to provide a written acknowledgement from the recipient for property given by Iowa State University (ISU). This includes for purpose of research participation payments also.

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 property given by ISU and for compensation by individuals participating in research studies conducted by ISU personnel and individuals receiving property from ISU. 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 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 to receive compensation**

I, _____ have received, (or will receive) compensation in the amount of \$ _____

In the form of (select one): Cash Check Gift card Other property (please describe) _____

Are you a research participant: Yes, I am a research participant No, I am a NOT a research participant
Are you can ISU Employee: Yes, I am an ISU employee No, I am not an ISU employee

Signature

Date

Please complete the following section ONLY if the payment is \$100 or larger:

1. **Record either your social security number (SSN) or taxpayer identification number (TIN):**

_____-_____-_____-_____-_____-_____- or _____-_____-_____-_____-_____-_____-
Social Security Number Taxpayer Identification Number

2. **Indicate your tax status (select one):**

☐ US Citizen ☐ Resident Alien ☐ Non-Resident Alien – must complete & attach IRS Form W-8BEN to apply for exemption for 30% withholding

3. **Please record your complete address:**

Address City State Zip Code

INTERNAL SECTION to be completed by Departments and Finance Service Delivery team members:

Please provide the Worktag _____, Date _____ and Workday reference number _____ so the expense can be charged to a correct program or grant for the expenditure.

This form provides documentation for gift certificates/cards or other property purchased by ISU via P-card or through Procurement Services. **Departments must keep the original form as part of the Workday transaction documentation and support for compensation received by research participants paid from an award. If an ISU check needs to be issued for payment, attach a redacted RPRF to a completed Supplier Invoice in Workday. Departments must forward a copy of this form to the Tax Office.**

Tax Office Attn: RPRF (Confidential), 1350 Beardshear to meet IRS reporting requirements.

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.