

## Independent Personal Service

The purpose of this form is to obtain information in order to comply with the Internal Revenue Service Regulations under Code Sec. 3402, paragraph 6490 (Federal Tax Guide), on withholding for independent personal service income. If you are paid \$600.00 or more for personal services within the calendar year, you will receive a Form 1099-MISC during January of the following year. When you file your tax return, you will be responsible for paying any applicable federal, state or FICA taxes, as no taxes are being withheld. If U.S. residents or citizens do not provide social security numbers on this form, all personal service payments made to them by Iowa State University (ISU) will be subject to 20% withholding.

Please answer all applicable items listed below: (PLEASE PRINT)

1. Name: \_\_\_\_\_
2. Home Address: \_\_\_\_\_  
\_\_\_\_\_
3. U.S. Social Security Number: \_\_\_\_\_
4. Are you an employee of Iowa State University?  Yes  No
5. Is your spouse an employee of Iowa State University?  Yes  No
6. Are you the parent of a minor child who is an employee of ISU?  Yes  No
7. If you are a minor child, is one of your parents an employee of ISU?  Yes  No
8. Are you a U.S. citizen or a resident of the U.S. or U.S. territories?  Yes  No

### Attention: Non-resident Aliens

If you are not a U.S. citizen or a resident of the U.S. or U.S. territories, your independent personal service payments made to you by ISU will be charged at a tax rate of 30% to be withheld unless you have a U.S. Social Security Number and are exempt because of a tax treaty. If you believe payments to you are subject to a tax treaty, Form 8233 must be completed and attached to the Honorarium or Expense voucher.

NOTE: ISU is responsible only for proper withholding and reporting. Tax liability and refunds of withholding, if applicable, are determined at the time of filing Form 1040NR with the IRS.

\_\_\_\_\_ Date

\_\_\_\_\_ Signature of Person Providing Service

### Attention: Departmental Representatives

If the answer to question 4 is Yes, payment for services must be paid through Payroll or contracted through Purchasing. If any of the answers to questions 5, 6, or 7 is Yes, a Purchase Requisition is required. Exceptions: Payments to survey respondents, research participants and prize winners are allowed without Purchase Requisitions or going through Payroll even if any answers to questions 4, 5, 6, or 7 are Yes.

The departmental representative to contact for questions about information on this form is:

Pam Shill

Disclosure of your Social Security Number (SSN) is required of you in order for Iowa State University to report taxable income as mandated by IRS regulations. Federal and State law protects the privacy and security of your SSN and Iowa State University will not disclose your SSN without your consent for any other purposes except as allowed by law. Responses to all items are required. If you fail to provide the required information, the university may be unable to process any payments to this individual.