

**Idaho State University**  
**Independent Contractor Payment Request**

(Not For ISU Employees)  
 SEE ATTACHED INSTRUCTIONS

Date \_\_\_\_\_

**Is this payment being made to or on behalf of a non-resident alien individual or organization? Yes                      No**

If yes, see attached instructions. If no, submit a completed W-9 form with this form.

\_\_\_\_\_  
 Name

Consulting Fee ..... \$ \_\_\_\_\_

\_\_\_\_\_  
 Social Security No.

Honorarium Fee ..... \$ \_\_\_\_\_

\_\_\_\_\_  
 Permanent Home Address

Stipend Fee ..... \$ \_\_\_\_\_

Total Travel Expenses (from worksheet) \$ \_\_\_\_\_

\_\_\_\_\_  
 City                      State                      Zip

Total Payable ..... \$ \_\_\_\_\_

	AMOUNT CLAIMED	OFFICIAL USE ONLY
Travel Expense Worksheet (Attach original travel receipts)		
Departure Date _____ Return Date _____		
Departure Time _____ Return Time _____		
Departure Place _____		
Destination _____		
License No. Private Car _____		
Mileage Round Trip _____		
Other _____		
	Meals ..... \$ _____	\$ _____
	Lodging..... \$ _____	\$ _____
	Mileage..... \$ _____	\$ _____
	Airfare ..... \$ _____	\$ _____
	Misc ..... \$ _____	\$ _____
	Total Travel Expenses ..... \$ _____	\$ _____

Business Purpose and Description of Services Performed \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Date(s) of Service \_\_\_\_\_ - \_\_\_\_\_

I certify that provision has been made in the project budget for this expenditure; that services were rendered as indicated; that the skills required were unavailable among salaried personnel assigned to the project; and that the above payment is commensurate with qualifications, usual fee rate, and services provided.

\_\_\_\_\_  
 Signature of Claimant                      Date

\_\_\_\_\_  
 Signature of Account Director                      Date

\_\_\_\_\_  
 Department                      Phone No.

\_\_\_\_\_  
 Account Number Charged

FOR ACCOUNTS PAYABLE USE ONLY

\_\_\_\_\_ 8090 \_\_\_\_\_  
 \_\_\_\_\_ 8125 \_\_\_\_\_  
 \_\_\_\_\_ 8190 \_\_\_\_\_  
 \_\_\_\_\_ Total \_\_\_\_\_

**FOR ACCOUNTING QUESTIONS CALL 282-4207.  
 FOR PROCESSING QUESTIONS CALL 282-2511.**

## Instructions for the Independent Contractor Payment Request Form

### Restrictions and Requirements on the use of Independent Contractor Forms

Independent Contractor forms are not intended to be used in lieu of or as a substitute for payroll forms. Situations that involve employee/employer working conditions must be paid through the Payroll Office. Typically, employees of the University are paid through the payroll office, not as an independent contractor. Please consult the Controllers Office if you are unsure or have questions. Independent Contractor forms should be used in the following situations:

1. Consulting fees payable to an individual or organization under agreement to provide professional services.
2. Independent services where individuals or organizations agree to provide services at a stated price or rate.
3. Guest lecturers and performer fees.
4. Honorary payments made on a special and non-routine basis to an individual that is not an employee of the University to recognize outstanding achievement, or acknowledge gratuitous service to the University.

### **Required documentation**

All independent contractor forms payable to US residents should be accompanied by a completed W-9 form or a W-9 form should be on file in the Accounts Payable office. All agreements between a department and an independent contractor should have a formal signed contract on file at the department. If the payment is greater than \$1000 a copy of the contract or engagement letter must be attached to Independent Contractor form. For payments to non-resident aliens see below.

### Independent Contractor Form Instructions:

1. List payee name, address and social security number.
2. List gross amount to be paid under the correct payment category. (I.e. Consulting Fee, Honorarium Fee, etc)
3. Provide travel information and amounts claimed, if applicable. (Original receipts must be attached.)
4. Obtain signature of claimant and account director.
5. List the department requesting payment, phone number, and account to be charged.

Lack of required information will result in delay of payment.

### **Distribution of Copies**

- A. Submit signed original form and documentation to Accounts Payable in the Administration Building. (Box 8219)
- B. Retain a copy for the issuing departments file.
- C. Provide a copy to the claimant.

### Payments made on behalf of non-resident aliens:

Idaho State University must report all payments made to and on behalf of non-resident aliens to the Internal Revenue Service (IRS). This includes personal service payments and scholarships. Payment to or on behalf of non-resident aliens is subject to tax withholding, unless exempted by a tax treaty between their country of residence and the United States or exempted under IRS provision.

**Claiming Exemptions:** If the payment is exempted by tax treaty, the non-resident alien must provide the University with a completed and signed IRS form 8233. This form can be obtained from the [Financial Services](#) or [IRS](#) web sites.

**Processing time:** To allow for sufficient processing time and adhere to a waiting period required by the IRS, a completed and signed IRS form 8233 and applicable statements must be received by Financial Services three (3) weeks prior to the date payment is due.

### **Instructions:**

1. Call Financial Services at 282-5013 for information regarding tax provisions for non-resident aliens.
2. Complete form 8233, if applicable. Attach a copy of form I-94 (front and back) and a copy of the visa.
3. Provide the non-resident alien's social security or other individual identification number.
4. Submit the completed Independent Contractor payment request form and the form 8233 with all required items to Accounts Payable.
5. If the Independent Contractor payment is more than \$1000, a copy of the contract or engagement letter between the individual and Idaho State University must be submitted.

**Taxes Withheld:** In the event the non-resident alien does not choose to file form 8233 or does not qualify for an exemption, applicable taxes will be withheld and remitted to the IRS.

### Check Processing

Independent Contractor forms will be processed through normal accounts payable channels and mailed directly to the contractor.