



Financial Services Accounts Payable & Travel

UNIVERSITY of ALASKA ANCHORAGE

Memo

From: Justine Nelson, Accounts Payable & Travel Manager ^{DS} *JN*

Through: Brian deZeeuw, Financial Services Director ^{DS} *BD*

Bill Jacobs, Interim Vice Chancellor for Administrative Services ^{DS} *WJ*

Date: 1/20/2022

Re: Research Subject Payment Required Taxable Status Determination Form Collection Policy

The university has legal and fiduciary responsibilities to properly account for all payments made to individuals. The Internal Revenue Service (IRS) considers payments for participation in research studies to be taxable income to the recipient. These payments include cash, cash equivalents (gift cards/gift certificates), and other items given in lieu of cash or cash equivalents. The university is required to report to the IRS the Name, Address, and Taxpayer Identification Number of any U.S. tax resident who receives \$600 (in aggregate in a calendar year) or more of payments that are considered taxable income in a calendar year. The university is required to report and withhold taxes for all research subject payments made to nonresident aliens. Responsibility for financial management of human subject research rests with the supporting fiscal staff with oversight by the Principal Investigator (PI).

Effective today, January 20, 2022, if a PI pays a U.S. tax resident a single payment of \$49.99 or less and the PI does not reasonably expect that aggregate payments to that person will exceed \$600 in a calendar year, then the PI is not required to collect a Taxable Status Determination Form - Research Subject Payments from that subject. If a PI pays a U.S. tax resident a single payment of \$50 or more, or reasonably expects that the aggregate payments to that person will exceed \$600 in a calendar year, or pays any amount to a nonresident alien individual, then the PI is required to collect Taxable Status Determination Form - Research Subject Payments from that subject.

Taxable Status Determination Forms must be submitted to UAA Accounts Payable via DocuSign (uaa_accounts payable@alaska.edu) or mailed to P.O. Box 141609, Anchorage, Alaska, 99514 within the calendar year that the payment is issued.

Please direct any questions to Justine Nelson at jnelson11@alaska.edu.

Attachment: Taxable Status Determination Form – Research Subject Payments



Taxable Status Determination Form

Research Subject Payments

This form is used to determine whether an individual is subject to 1099-MISC or possible 1042-S reporting requirements for the current calendar year. If the individual is subject to 1099-MISC reporting requirements, this form acts as a substitute IRS form W-9.

1099-MISC is used when the University issues payments to an individual, which have a cumulative value of \$600 or more, for rents, medical/healthcare, and other taxable income. Royalties of any value over \$10 need to be reported.

1042-S: All research subject payments require tax withholding and 1042-S reporting.

Sponsoring Department Use Only	
Research Project Name (if not confidential): _____	
Date of Payment: _____	Cash Value of Payment: _____
Description of Payment: _____	_____
Sponsoring Dept: _____	Contact Phone: _____
Contact Name: _____	Contact Email: _____

Recipient to Complete This Section	
Legal Name: _____	Date: _____
Mailing Address: _____	Social Security Number (Tax Identification Number): _____
Phone No. _____	UA ID# (if applicable): _____
E-mail Address: _____	
Are you a U.S. citizen or permanent resident? <input type="radio"/> Yes <input type="radio"/> No, you will be emailed to complete a profile in our tax compliance software.	
Certification (for US citizens and permanent residents): Under penalties of perjury, I certify that:	
1. The number shown on this form is my correct taxpayer identification number; and	
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and	
3. I am a U.S. Citizen or other U.S. person	
4. The FACTA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
Signature: _____	Date: _____