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| **SUNY DOWNSTATE MEDICAL CENTER**  **& NYC Health + Hospitals, Kings County**  *(if not applicable, delete one of the above lines and the “&”)*  **BROOKLYN, NY 11203**  **SUNY-RESEARCH FOUNDATION PAYMENT FORM**  **FOR COMPENSATION FOR RESEARCH PARTICIPATION** |
| **TITLE OF RESEARCH STUDY:**  **Location/Department:**  **Principal Investigator:**  **Sponsor (if applicable):** |

**Introduction**

This form collects information required in order for the SUNY Research Foundation (RF) to process your payment(s) for participation in a research study and for reporting compensation to the United States Internal Revenue Service (IRS) for tax purposes.

This form only applies, if you receive compensation rate of $600 or more per calendar year (January 1 through December 31) from the RF and you are required to file income taxes with the IRS. Contact the IRS or your tax advisor for more information about reporting requirements. THIS DOES NOT APPLY TO TRAVEL REIMBURSEMENTS.

By accepting payment(s) for participating in this study, we provide certain identifying information about you to RF employees and professional auditors to satisfy federal and state reporting requirements. Confidentially is preserved.

SUNY RF reports compensation for research amounts as "other" income as required by the IRS.

If you are a U.S. Citizen or Resident Alien for tax purposes the RF must report the amount in box 3 "Other" income on IRS form 1099-MISC.

If you are a Nonresident Alien (NRA) for tax purpose – research payments are subject to 30% withholding and the RF must withhold and report the payments and tax on IRS form 1042-S. The RF pays NRA payments through the RF business systems to withhold tax.

You should consult with a tax advisor on the impact for filing federal and/or state tax returns.

We must share the following information with the SUNY Research Foundation in order to process payment and report your information to the IRS.

**Full Legal Name of Research Participant:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Provide Telephone Number, if you have one: (\_\_\_\_\_) \_\_\_\_\_\_\_\_- \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Check the following:**

(A) I wish to accept payments for participation in the research. I expect to receive $600 or more from the RF in the calendar year. *NOTE: THIS AMOUNT DOES NOT INCLUDE REIMBURSEMENT FOR TRAVEL.*

(B) I wish to accept payments for participation in the research. I will receive less than $600 from the RF in the calendar year.

(C) I wish to accept payments for participation in the research but I am not required to file income taxes.

(D) I DO NOT wish to accept payments from SUNY RF for participation in the research.

**If (B) or (C) or (D) is checked, sign to confirm. No more information is required.**

**Signature of Research Participant: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_**

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**If (A) is checked, continue to provide the following information and sign below:**

**Status for tax purpose:**

U.S. Citizen: Complete and sign an [IRS Form W-9](http://research.downstate.edu/irb/documents/IRSW-9RevisedOctober2018_000.pdf).

Resident Alien (Green Card or Substantial Presence Test): Complete and sign an [IRS Form W-9](http://research.downstate.edu/irb/documents/IRSW-9RevisedOctober2018_000.pdf).

Nonresident Alien (NRA): SUNY-RF must report all income to the IRS. Please complete part I only of [IRS Form W-8BEN](https://www.irs.gov/pub/irs-pdf/fw8ben.pdf).

**Taxpayer Identification Number:**

Check if there is no Taxpayer Identification Number (Social Security Number or Individual Taxpayer Identification Number)

**Full Address For Payment to Research Participant, if different from IRS form:**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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**List any other sources of RF income (e.g., research #, other income, etc.):** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Signature of Research Participant: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_**

**FOR COMPLETION BY DEPARTMENT/COLLEGE:**

**Project Director Name:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **RF Award #:** \_\_\_\_\_\_\_\_\_\_\_

**Project Director Signature:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Date:**  \_\_\_\_\_\_\_\_\_