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| **SUNY DOWNSTATE MEDICAL CENTER**  **BROOKLYN, NY 11203**  **SUNY-RESEARCH FOUNDATION PAYMENT CONSENT** |
| TITLE OF RESEARCH STUDY:  Location/Department:  Principal Investigator:  Sponsor (if applicable): |

**Introduction**

When accepting research payments (including travel reimbursement) of either 1) $600 or more in a calendar year, or 2) more than $100 per study visit, the researchers must provide information about you to the State University of New York (SUNY) Research Foundation (RF) employees and professional auditors to satisfy federal and state reporting requirements. Confidentiality is preserved.

SUNY RF reports compensation for research amounts as "other" income as required by the Internal Revenue service (IRS), the agency in charge of federal taxes. You should consult with a tax advisor on the impact for filing federal and/or state tax returns. You may have to pay taxes on this money.

You may need to complete additional forms to receive payment(s) through the SUNY RF.

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| **Indicate the following:** | **Process:** |
| *\_\_\_\_\_ (initials)*  **U.S. Citizen or Resident Alien or Permanent Resident** | * You complete and sign a [IRS Form W-9](https://www.irs.gov/pub/irs-pdf/fw9.pdf), which includes your social security number, and * If you receive $600 or more in a calendar year, the RF must report the amount in box 3 “Other” income on IRS form 1099-MISC. |
| *\_\_\_\_\_ (initials)*  **Nonresident Alien** | * You complete and sign part I only of [IRS Form W-8BEN](https://www.irs.gov/pub/irs-pdf/fw8ben.pdf), which includes your social security number or individual taxpayer identification number, * All payments are subject to a 30% tax withholding, and * The RF reports all withholdings and payments on IRS form 1042-S. |
| *\_\_\_\_\_ (initials)*  ***I decline payments for participation in the research.*** | * You will not receive any payments for participation in this research, * You do not need to provide your social security number, and * The SUNY RF does not report anything to the IRS. |

**If accepting payments, complete the following:**

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

List Full Name of Parent/Legal Guardian (if applicable): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

List full address for payment, if different from IRS form:

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

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List any other sources of SUNY Research Foundation income (e.g., research #, other income, etc.):

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

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

**FOR COMPLETION BY DEPARTMENT/COLLEGE:**

Name of Investigator Obtaining Consent: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Investigator Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_

Project Director (or designate): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ RF Award #: \_\_\_\_\_\_\_\_\_\_\_

Project Director (or designate) Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_

CC: Director of Sponsored Programs

**Definitions:**

***U.S. Citizen****:*

A person born in the U.S. and subject to the jurisdiction of the U.S. An individual who obtains naturalization in the U.S.

***Resident Alien:***

The term applied by the IRS to non-citizens residing in the U.S. who:

* Hold an Alien Registration Receipt Card (Form I-551), commonly known as a "Green Card," representing approval from the US government to remain in the US for an indefinite period of time. Also referred to as a "Permanent Resident."
* Or meets the Substantial Presence Test (SPT) for tax purposes.

***Nonresident Alien:***

A person who is not a US citizen, Permanent Resident or a Resident Alien meeting the SPT, but who has gained a right from the US government to reside in the US. For employment, authorization to work in the US is required for a nonresident alien.