

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 rent, 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.
