

Guest Speaker Reimbursement

If you will be having a guest speaker or independent contractor render a service for a fee, you will have to submit an Independent/Guest Lecturer/Performer/Payment form so that payment can be issued.

- You will have to complete and submit 3 forms for payment to be issued Independent/Guest Lecturer/Performer/Payment, Independent contractor determination form, and a W9 for the guest speaker.
- The Independent Contractor Determination form must be submitted and approved prior to the service being performed.
 - The I/C determination form, scope of work, and budget for guest lecturer services must be emailed to Jay Wood Jay.Wood@csusb.edu for approval.
 - Independent contractor determination form: [indep-contr-determin \(1\).pdf \(csusb.edu\)](#)
- Once you receive the approved I/C determination form you can now send it along with the W9 and the Independent/Guest Lecturer/Performer/Payment form to SPA_Expense@csusb.edu
 - Please note that procurement asks that all 3 forms are combined into one PDF file when submitting.
 - Independent/Guest Lecturer/Performer/Payment PDF form: [indep-contr-guest-payment.pdf \(live-csusb.pantheonsite.io\)](#)
 - Form to be signed by the lecturer/performer and by you as the PI
 - Independent contractor determination form: [indep-contr-determin \(1\).pdf \(csusb.edu\)](#)
 - W9: [Form W-9 \(Rev. December 2014\) \(live-csusb.pantheonsite.io\)](#)
- Please note: The California State Franchise Tax Board consider CSUSB and the UEC to be one tax location. Therefore, any CSU faculty/staff cannot be considered independent contractors to UEC. Their payment will be processed as UEC Payroll.
- Definition of an Independent Contractor: An Independent Contractor is an individual (business person), who is not an employee of the UEC or CSU campus, and who provides primarily professional/consultant or technical services. Their services are expected to be temporary or infrequent. Examples of independent contractors could be consultants, designers, interpreters, evaluators, etc.

INDEPENDENT/GUEST LECTURER/PERFORMER/PAYMENT

Auxiliary Accounting

5500 University Parkway, San Bernardino, CA 92407
 Main (909) 537-7213 Fax (909) 537-7175

ASI PHL SUN UEC

CHECK DISTRIBUTION	
Mail Check	<input checked="" type="checkbox"/>
Pick up @ Fdn R 109	<input type="checkbox"/>
Extension:	_____

This form is to be used to request payment for a services rendered by independent contractor, guest lectures and performers. Please see the reverse side of this form for detailed instructions on completing this request. Incomplete requests may be subject to delay in payment processing.

Name (Please Print)		Date
Phone	Fax	Email
Business Address, City, State, Zip Code		

Date of Service:		Services Perform in CA?
From	To	<input type="checkbox"/> Yes <input type="checkbox"/> No (please state location)
Description of Event:		

PEOPLESOFT CHARTFIELD

Account	Fund	Dept	Program	Class	Project	Amount
Total						0.00

(Payments made to non-residents may be subject to withholding per California Franchise Tax Board and IRS.- See Reverse).

Certification of Independent Contractor/Guest Lecturer/Performer

I certify that the I have performed the services described above and for the total amount indicated. I am not an employee of California State University San Bernardino or an employee of any Auxiliary Corporations on campus. I follow an independent trade or profession and was not subject to control and direction as to the details and means for accomplishing the results of my services rendered. I will remain the confidentiality of all information and records and comply with all other statutory laws and regulations relating to the privacy and confidentiality. Also I understand that payment is considered reportable income and an IRS-1099 may be filed with the IRS for this payment.

Lecturer/Performer Signature: _____
 Date

Requestor Certification and Approval:

I certify that the services have been completed and the payment is now due. I certify that the Common-Law factors have been reviewed (see reverse) and the factors apply to the services rendered. I also certify that (1) a selection process was employed to secure the most qualified individual available, and (2) the fee is appropriate considering the qualifications of the individual, his/her normal charges, and the nature of the services provided.

Approved by: _____
 (Signature of Authorized Signer for Account) Date

Auxiliary Use Only	
Vendor Number:	_____
Voucher Number:	_____
Budget Approval:	_____
EPLS:	<input type="checkbox"/> Yes- see attached
	<input type="checkbox"/> No

Accounts Payable turnaround timeframe is 10 business days.

AP Rev (01/13)

INDEPENDENT CONTRACTOR DETERMINATION FORM

Auxiliary Accounting

5500 University Parkway. San Bernardino, CA 92407
Main (909) 537-7213 Fax (909) 537-7175

The information provided on this form will be used to determine if an individual will be classified as an independent contractor by the University Enterprises Corporation at CSUSB. The reverse side of this form contains a list of Common-Law factors the UEC for CSUSB considers when making a determination. Additionally, the IRS and Franchise Tax Board have the legal authority to audit the UEC's records to check and impose penalties for misclassifications. If a contractor disagrees with the UEC's determination, they may complete an IRS SS-8 for submission to the IRS. This form, a Request for Professional Services/Independent Contractor Payment form, an IRS W-9 form, and all applicable attachments must be completed and submitted to the Auxiliary Accounts Payable office before payment will be issued.

Section 1: To be completed by prospective consultant/independent contractor (i.e. service provider)

CONTRACTOR'S NAME(Please Print)		Date	SSN (Last 4 Numbers)
BUSINESS NAME(Please Print)		Phone	Fax
BUSINESS ADDRESS, CITY, STATE, ZIP CODE			
Type of Entity: <input type="checkbox"/> Corporation <input type="checkbox"/> Individual/Sole-Proprietor <input type="checkbox"/> Partnership			
Nature of Your Business:		Email Adr:	
Business License Number:		Exp. Date:	

Section 2: Please answer the following questions:

- * Are you a California resident? Yes No
(If you are not a California resident, you may be subject to California withholding on total payments over \$1,500. Please contact the Auxiliary Accounts Payable office for additional information and requirements.)
- * Are you authorized to do business in California? Yes No
- * Are you a citizen or legal resident of the U.S.? Yes No
If No, please explain:
(If you are not a citizen or legal resident of the United States, you may be subject to Federal withholding on all payments. Please contact the Auxiliary Accounts Payable office for additional information and requirements)
- *! Do you hire employees?! Yes No
If Yes, please provide Workers Comp Carrier & Insurance Policy Number & attach a copy of the certificate

- * Do you advertise? Yes No
If Yes, please list where (i.e. yellow pages, etc.)
- * Do you determine what means or methods to use in achieving the desired results? Yes No
- * Do you set your own priorities on time, effort & hours of work? Yes No
- * Do you receive little or no training, supervision, or instruction from the University? Yes No
- * Do you provide your own stationery, telephone, business forms, equipment, tools? Yes No

Please attach your company business card (if none, please explain) _____

How many times have you worked in the past twelve months as an Independent Contractor _____

List your last two clients: 1.) _____ 2.) _____

Section 3:
I, as an independent contractor, shall maintain the confidentiality of all information and records and comply with all other statutory laws and regulations relating to privacy and confidentiality.

I understand that amounts received under an independent contractor/consultant agreement are subject to all applicable federal and state income taxes and self-employment taxes, and that no taxes will be withheld from any payments due to me (except for payments to nonresident aliens) since I am not an employee of the UEC at CSUSB. Under penalty of perjury, I certify that the above information is true and correct.

Signature of Contractor	Date
-------------------------	------

Accounting Use Only: Meets qualifications as an Independent Contractor: <input checked="" type="radio"/> Yes <input type="radio"/> No	Approval: _____
---	-----------------

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:
 Individual/sole proprietor or single-member LLC
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
 Other (see instructions) ▶ _____
 C Corporation
 S Corporation
 Partnership
 Trust/estate

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) _____
Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)
6 City, state, and ZIP code
7 List account number(s) here (optional)

Requester's name and address (optional)

Print or type
See Specific Instructions on page 2.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number	
or	
Employer identification number	

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here

Signature of U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.