

Payee Name	
Initiating Dept. Contact Name, Email, & Telephone	

## INDEPENDENT CONTRACTOR - CONSULTING & PROFESSIONAL SERVICES WORKSHEET

READ ALL INSTRUCTIONS BEFORE COMPLETING THIS WORKSHEET. THIS FORM IS NOT REQUIRED FOR HONORARIUM PAYMENTS AS DEFINED IN THE INSTRUCTIONS. [WWW.USF.EDU/BUSINESS-FINANCE/PURCHASING/DOCUMENTS/MISC-DOCS/PUR-IC-INSTRUCTIONS.PDF](http://WWW.USF.EDU/BUSINESS-FINANCE/PURCHASING/DOCUMENTS/MISC-DOCS/PUR-IC-INSTRUCTIONS.PDF)

THE PAYEE AND ACCOUNTABLE OFFICER MUST SIGN SECTION 6 OF THIS WORKSHEET.

SECTION 1: PAYEE CLASSIFICATION FOR TAX PURPOSES (MUST AGREE WITH INFORMATION IN PART 1 OF IRS FORM W-9 OR W-8 FOR NON-RESIDENT ALIEN).

CLICK BOX NEXT TO THE APPROPRIATE CLASSIFICATION	PAYEE CLASSIFICATION	FAST PROCESS & WORKSHEET REQUIREMENTS (Worksheet submitted to Purchasing)
<input type="checkbox"/>	Payee is a US Governmental Entity, Corporation, Partnership, LLC that is a Corporation or Partnership for tax purposes, or a tax-exempt organization under 26 U.S.C. Section 501.	<ol style="list-style-type: none"> <li>Do NOT complete this worksheet</li> <li>Department must complete the Supplier Request Process in Bull Marketplace.</li> </ol>
<input type="checkbox"/>	Payee is an Individual, Sole Proprietorship, or a Single-Member LLC that is a Disregarded Entity for tax purposes.	<ol style="list-style-type: none"> <li>Complete Section 2 - 6 of this worksheet to determine if the individual should be classified as an Independent Contractor.</li> <li>If yes, Department must complete the Supplier Request Process in Bull Marketplace.</li> </ol>
<input type="checkbox"/>	Payee is a Non-Resident Alien	<ol style="list-style-type: none"> <li>Department must complete the Supplier Request Process in Bull Marketplace.</li> <li>Indicate where work or services will be rendered: <ul style="list-style-type: none"> <li><input type="checkbox"/> If 100 % outside the US and no sponsored travel to US, complete Section 3.</li> <li><input type="checkbox"/> If any % in the US travel to US and/or recurring payments, complete sections 2 through 6 and <b>USF FNIF</b> – submit IC worksheet and all supporting documents to: <a href="mailto:UCO_Payroll_NRAIC@usf.edu">UCO_Payroll_NRAIC@usf.edu</a></li> </ul> </li> </ol>

### SECTION 2: INITIAL DETERMINATION THAT THE PAYEE MAY BE AN EMPLOYEE

ANSWER “YES” OR “NO” TO THE FOLLOWING (4) QUESTIONS BELOW. A RESPONSE OF “YES” TO ANY OF THE FOLLOWING (4) QUESTIONS REPRESENTS A PAYEE THAT SHOULD BE HIRED AS AN EMPLOYEE (REFER TO INSTRUCTIONS, SEC II. EXAMPLES OF PERSONS THAT ARE EMPLOYEES OF USF AND SEC III. EXAMPLES OF PERSONS THAT MAY BE INDEPENDENT CONTRACTORS).

YES <input type="checkbox"/> NO <input type="checkbox"/>	1. Is the payee the primary provider of instructional/teaching/workshop services needed to conduct classes or courses offered by USF, USF Continuing Education or a USF department or unit? “No” is an appropriate response if the individual is not the primary instructor and is being paid an honorarium as a guest speaker or to present a brief lecture in a classroom or at a conference sponsored/conducted by USF.
YES <input type="checkbox"/> NO <input type="checkbox"/>	2. Is the payee a Principal Investigator or Co-Principal Investigator on a USF administered grant or a USF project?
YES <input type="checkbox"/> NO <input type="checkbox"/>	3. Will the payee be supervised by or report directly to a USF employee who has the right to change how the individual does the job?
YES <input type="checkbox"/> NO <input type="checkbox"/>	4. Will the payee supervise any USF employees or other independent contractors paid by USF?



IF YOU ANSWERED “YES” TO ANY OF THE ABOVE FOUR (4) QUESTIONS. THE INDIVIDUAL YOU ARE HIRING MUST BE CLASSIFIED AS AN EMPLOYEE. DO NOT COMPLETE THE REMAINDER OF THIS FORM OR SUBMIT A REQUISITION AND/OR CONTRACT. CONTACT USF HUMAN RESOURCES AND FOLLOW THE NORMAL HIRING PROCEDURES.

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**SECTION 3: DEPARTMENTS MUST PROVIDE DETAILS OF SERVICES PERFORMED FOR PAYMENTS TO BE PROCESSED. PROVIDE EXPLANATION IN THE SPACE BELOW (ATTACH ADDITIONAL PAGES IF NEEDED). EXPLANATION SHOULD INCLUDE A DESCRIPTION OF RATES, DATES AND DELIVERABLES (DRAFT 2-PARTY AGREEMENT MUST BE ATTACHED TO REQUISITION IF APPLICABLE). EVIDENCE THE PAYEE PROVIDES THE SERVICE FOR OTHER CUSTOMERS MUST ALSO BE ATTACHED. BROCHURES, BUSINESS CARD, WEB PAGE AND/OR LIST OF CLIENTS/CUSTOMERS ARE EXAMPLES OF "PROOF OF BUSINESS." AS AN ALTERNATIVE, THE CONTRACTOR MAY PROVIDE A STATEMENT ATTESTING HE/SHE HAS AN ACTIVE BUSINESS (BUSINESS CARD, CUSTOMER LIST, ETC. IS HELPFUL). FOR NON-RESIDENT ALIENS TRAVELING TO THE US PROVIDE EXPECTED TRAVEL DATES AND REASON FOR TRAVEL TO US.**

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**SECTION 4: DETERMINE IF THE PAYEE CAN BE CLASSIFIED AS AN INDEPENDENT CONTRACTOR (REFER TO INSTRUCTIONS, SECTION II. EXAMPLES OF PERSONS THAT ARE EMPLOYEES OF USF AND SECTION III. EXAMPLES OF PERSONS THAT MAY BE INDEPENDENT CONTRACTORS).**

**ANSWER “YES” OR “NO” TO QUESTIONS (1-8). IF YOU ARE HIRING AN INDIVIDUAL OR A SOLE PROPRIETOR (INCLUDING PAYMENT TO AN LLC THAT IS A DISREGARDED ENTITY), USF MUST DETERMINE IF THE ARRANGEMENT RESULTS IN AN EMPLOYEE/EMPLOYER RELATIONSHIP. RESPONSES TO THE FOLLOWING QUESTIONS ASSIST WITH DETERMINATION IN ACCORDANCE WITH [IRS RULES](#) AND [FLORIDA STATUTES](#). COMPLETE EACH QUESTION CAREFULLY AND PROVIDE AN EXPLANATION FOR ALL “YES” ANSWERS IN SECTION 5. A “YES” RESPONSE DOES NOT MANDATE EMPLOYEE CLASSIFICATION.**

YES <input type="checkbox"/> NO <input type="checkbox"/>	1. Is the prospective payee/independent contractor using experience or expertise gained doing similar work as a current or former USF employee in providing the service?
YES <input type="checkbox"/> NO <input type="checkbox"/>	2. Is the payee working only for USF (he/she has no other customers/clients)? Answer 'no' if the payee has a business where services are performed for customers/clients other than USF and <b>provide “proof of business” - see Section 3.</b> If 'yes' provide details about why the payee should be classified as an independent contractor and not be classified as an employee in Section 5 below.
YES <input type="checkbox"/> NO <input type="checkbox"/>	3. Is the payee a USF employee, a former USF employee (terminated in the last 12 months), or a USF student employed through USF Human Resources?
YES <input type="checkbox"/> NO <input type="checkbox"/>	4. Is the work performed a key aspect of the regular business of the hiring USF department (job normally performed by USF employee)? <b>Refer to Instructions Section II for examples of persons required to be hired as employees and Section III for examples of persons that may be independent contractors.</b>
YES <input type="checkbox"/> NO <input type="checkbox"/>	5. Is USF providing assistance to the individual such as facilities, personnel support, supplies, equipment, etc.? Note: 'yes' response for a speaker who is not performing training or teaching duties may be an acceptable answer for payment as an independent contractor. While USF facilities use may be acceptable, it is <b>required for USF departments to provide explanation of contractor’s use of USF facilities, personnel support, supplies, equipment, etc. in Section 5 below.</b>
YES <input type="checkbox"/> NO <input type="checkbox"/>	6. Is USF providing training or education concerning procedures to be followed and methods to be used by the individual in performing the services? If 'yes', <b>provide details in Section 5 below about why the payee should not be classified as an employee.</b>
YES <input type="checkbox"/> NO <input type="checkbox"/>	7. Is there a regular or on-going relationship with the prospective payee/independent contractor (for example, are you paying the individual more than once or engaging the individual over multiple years)? If there is an on-going relationship, provide “proof of business” in Section 3 as documentation supporting the payee/independent contractor has a business where the service is performed for clients other than USF.
YES <input type="checkbox"/> NO <input type="checkbox"/>	8. Is USF required to pay the individual regardless of the quality or completeness of the work?

**SECTION 5: IF YOU ANSWERED “YES” TO ANY OF THE QUESTIONS IN SECTION 4, PROVIDE SPECIFIC DETAILS SUPPORTING WHY THE INDIVIDUAL SHOULD BE CLASSIFIED AS AN INDEPENDENT CONTRACTOR FOR EACH “YES” RESPONSE IN THE SPACE BELOW.**

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**SECTION 6: UNIVERSITY OF SOUTH FLORIDA DISBURSEMENT QUALIFYING FOR FORM 1099 ISSUANCE (SIGNATURE REQUIRED)**

Note – Information in Section 6 must agree with IRS Form W-9 (or W-8 for Non-Resident Alien) submitted to USF Accounts Payable

1. Requisition # (FAST system)	
2. Check the appropriate box for federal tax classification:	Individual/Sole Proprietorship <input type="checkbox"/> Single Member LLC <input type="checkbox"/>
3. Payee Name	
4. Payee Address (Street, City, State, Zip)	
5. Recipient Citizenship (check one of the following):	Citizen or National of The United States <input type="checkbox"/>
	A Lawful Permanent Resident Alien <input type="checkbox"/>
	A Nonresident Alien <input type="checkbox"/>

By signing below, I (Accountable Officer) agree that any taxes, interest or penalties assessed by the IRS due to misclassification of an individual as an independent contractor will be paid by the department authorizing this form. The employment taxes, interest and penalties will be approximately equal to the independent contractor payment made to the individual. Further, I certify that the information I provided on this worksheet is true and complete to the best of my knowledge.

<b>USF USE ONLY</b> PRINT NAME & TITLE OF INDIVIDUAL APPROVING PAYMENT FOR USF (ACCOUNTABLE OFFICER)	
<b>USF USE ONLY</b> SIGNATURE OF APPROVAL & DATE (ACCOUNTABLE OFFICER) (SIGNATURE REQUIRED)	

By signing below, I (Payee) agree with the statements made on this form by the individual approving payment employed with the University of South Florida. I understand that independent contractors are not covered under the state of Florida Workers' Compensation Law ([F.S. CHAPTER 440](#)) and that I meet the independent contractor definition in [F.S. CHAPTER 440](#). I am a [US CITIZEN](#) or [PERMANENT RESIDENT OF THE US](#) or a [NON-RESIDENT ALIEN](#) and the address and [SSN](#), [ITIN](#) or [FEIN](#) (above and on all related forms) is correct.

I understand that the payment from USF is taxable income to me and that I am required to report this income on my [US TAX RETURN](#). I understand that Florida law provides that a person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in section [775.082](#) or [775.083](#).

<b>PAYEE USE ONLY</b> PAYEE SIGNATURE & DATE (MUST BE PAYEE NAME ABOVE) (SIGNATURE REQUIRED)	
<b>PAYEE USE ONLY</b> PAYEE TELEPHONE & EMAIL ADDRESS	

**QUESTIONS ABOUT THIS FORM SHOULD BE DIRECTED TO THE [PURCHASING DEPARTMENT](#).**