

MEMORANDUM OF UNDERSTANDING

This Form is to be used when the total amount to be paid to an Independent Contractor (IC) in any calendar year is under \$ 5,000.00. Please complete all the information requested herein and submit this signed MOU to the Research Foundation of CUNY's OTPS Team with the following attachments:

- ✓ Contractor's List of Clients and Scope of Work (Attachment A)
- ✓ Payment Request and Original Invoice, signed by the Contractor
- ✓ J-1 Visa and I-94 (if IC is non-resident alien)
- ✓ Completed W-9 Form

This MOU cannot be used to pay any individual who is a current Research Foundation or CUNY employee or has been employed by either RF or CUNY in the current calendar year. Individuals paid pursuant to an MOU must qualify under IRS regulations as Independent Contractors.

This Agreement is entered into between the Research Foundation of the City University of New York on behalf of _____ to engage the services of _____
COLLEGE NAME OF INDEPENDENT CONTRACTOR
_____ located at _____ to be
ADDRESS
performed during the period from _____ to _____ 200__.
DATE DATE

The Scope of Work to be performed is attached hereto and incorporated by reference as Attachment A.

Independent Contractor agrees that nothing in this MOU shall impose any tax liability upon the Research Foundation, including, but not limited to federal, state and local income taxes, unemployment insurance, or social security tax, incurred by the Independent Contractor or persons engaged by the Independent Contractor. The Independent Contractor agrees to indemnify the Research Foundation and hold it harmless from any and all claims for such payments by taxing authorities, including but not limited to fines, penalties, levies and assessments for failure to withhold or remit such payments.

Upon satisfactory completion of the services stated herein, the Independent Contractor will be paid an amount not to exceed \$ _____ which will include all costs, fees and disbursements unless specified otherwise in writing.

Approved by Project Director: _____ Date: _____

Agreed to and Accepted by Independent Contractor: _____ Date: _____

(RF USE ONLY)

Research Foundation OTPS Manager: _____ Date: _____
(Over \$1,000)

Form W-9 Taxpayer Identification Number Request (Use this to obtain TIN for payments other than interest, dividends, or Form 1099-B gross proceeds)

To: _____

Vendor ID: _____
(FOR RF CUNY USE ONLY)

Requested by: _____

Tracking Number: _____

Please complete the following information. We are required by law to obtain this information from you when making a reportable payment to you. If you do not provide us with this information, your payments may be subject to 30% federal income tax backup withholding (29% after December 31, 2003). Also, if you do not provide us with this information, you may be subject to a \$50 penalty imposed by the Internal Revenue Service under section 6723.

Federal law on backup withholding preempts any state or local law remedies, such as any right to a mechanic's lien. If you do not furnish a valid TIN, or if you are subject to backup withholding, the payer is required to withhold 30% of its payment to you (29% after December 31, 2003). Backup withholding is not a failure to pay you. It is an advanced tax payment. You should report all backup withholding as a credit for taxes paid on your federal income tax return.

Use this form only if you are a U.S. person (including U.S. resident alien). If you are a foreign person, use the appropriate Form W-8.

Instructions:

1. Complete Part 1 by completing the one row of boxes that corresponds to your tax status.
2. Complete Part 2 if you are exempt from Form 1099 reporting.
3. Complete Part 3 to sign and date the form.
4. Return this completed form to: **RFCUNY/OTPS Department (230 W. 41st Street, New York, NY 10036)**
or fax to (212)-417-8489

Part 1 - Tax Status: (complete only one row of boxes)

Individuals:
(Fill out this row)

Individual Name: (First name, middle initial, last name) _____	Individual's social Security Number _____
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A sole proprietorship may have a "doing business as" trade name, but the legal name is the name of the business owner

Sole Proprietor:
(Fill out this row)

Business owner's Name: (REQUIRED) (First Name) _____ (Middle Initial) _____ (Last name) _____	Business Owner's Social Security Number or Employer ID Number _____	Business or Trade Name (OPTIONAL) _____
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Partnership:
(Fill out this row)

Name of Partnership: _____ _____	Partnership's Employer Identification Number _____	Partnership's Name on IRS records (see IRS mailing label) _____ _____
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A corporation may use an abbreviated name or its initials, but its legal name is the name on the articles of incorporation.

**Corporation,
Exempt charity,
Or other entity:**
(Fill out this row)

Name of Corporation or Entity: _____ _____	Employer Identification Number _____	Are You incorporated? YES <input type="checkbox"/> NO <input type="checkbox"/>	D.B.A or T.A. companies? Attach all of the business names.
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Part 2 - Exemption: If exempt from Form 1099 reporting, check here AND circle our qualifying exemption reason below:

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|--|---|--|---|--|
| 1. Corporation except there is no exemption for medical and healthcare payments or payments for legal services | 2. Tax Exempt Charity under 501(a) includes 501 (c) (3), or IRA | 3. The United States or any of its agencies or instrumentalities | 4. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions | 5. A foreign government or any of its political subdivisions |
|--|---|--|---|--|

Part 3 - Signature: I am a U. S. person (including a U.S. resident alien)

Person completing this form: _____

Signature: _____ Date: _____

Tax correspondence address: _____

City: _____ State: _____ ZIP: _____

Phone: (_____) _____

If address for payments is different, please list payment remit address below.

