SAN DIEGO STATE UNIVERSITY
Research Foundation

Accounts Payable

Judy Williamson
Accounts Payable Supervisor
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Finance & Accounting Department
Today’s Topics

- Independent Contractor
- Disbursement Process
- Accounts Payable Forms
Independent Contractors

First Step - Evaluate & Determine:

Independent Contractor

or

Employee
Who is in control of the manner and means of accomplishing the task?
If you have the right to control or direct
not only what is to be done
but
also how it is to be done,
then your workers are most likely employees.
If you can direct or control only the result of the work done, and not the means and methods of accomplishing the result, then your workers are probably independent contractors.
Factors to Consider

**Behavioral**

**Employee:**

The company has the control or the right to control what the worker does and how the worker does his or her job.

**Independent Contractor:**

The worker has the control over how and where the work is to be performed.
Factors to Consider, Cont.

Financial

- **Employee** –
  - Pay based upon time worked. There is control over how the worker is paid.
  - Supplies provided by company
  - Out of pocket expenses are reimbursed

- **Independent Contractor** –
  - Pay based upon job completion.
  - Worker provides own tools and/or supplies
  - Assumes risk of profit or loss
  - Expenses are not reimbursed
Factors to Consider, Cont

**Type of Relationship**

- **Employee**
  - Job performed is a key aspect of the business.
  - Employee type benefits are available

- **Independent Contractor**
  - Job assignment has a written contract
  - Relationship terminates upon completion of job
  - Worker engages similar business with others
  - Unique professional skill requirement
Important Note

An Independent Contractor **cannot** be a current employee

1. SDSU
2. SDSU Research Foundation
3. CSU
Employee

If a worker should be classified as an employee, work with your SR Administrator to complete personnel appointment forms **PRIOR** to the performance of services.
Independent Contractor

If the worker is an independent contractor, forward the following to your SR Administrator PRIOR to engaging the worker:

1. A fully completed Independent Contractor Pre-Selection Checklist Worksheet
2. A fully completed Independent Contractor Payment Authorization Request and Agreement Form.
3. A completed and signed Vendor Information Form.
4. Pre-Selection Checklist is Reviewed by A/P and HR.
There is no “magic” or set number of factors that “makes” the worker an employee or an independent contractor, and no one factor stands alone in making this determination. Factors which are relevant in one situation may not be relevant in another.
Due to the complex nature of determining the employee vs. independent contractor relationship, SDSU Research Foundation may disagree and determine that an employee/employer relationship exists.

In this case, the forms will be returned to you for processing through payroll.
When in Doubt,

CLASSIFY THE INDIVIDUAL
AS AN

EMPLOYEE
There are Risks for Misclassification!

- State and Federal Taxes are not paid with potential liabilities, fines, and penalties
- Worker’s Compensation Insurance not obtained causing increased risk and potential liabilities and penalties
- Noncompliance with Wage and Hour Laws with possible fines and liabilities
- Attorneys’ Fees and Costs in the event of a lawsuit.
Independent Contractor Payments are Taxable Income & Reportable

- All independent contractors receiving payments of $600.00 or more in a calendar year will receive a 1099 Miscellaneous Income Form.

- All travel reimbursements made to the independent contractor is included in the 1099 income.
Employee vs. Independent Contractor?

Regardless of the decision, there may be issues with Federal and California non-resident reporting and withhold.
**Information About Individual**

<table>
<thead>
<tr>
<th>Name</th>
<th>Name of Company</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Indicate whether individual or individual’s company is a: Sole Proprietorship [ ] Partnership [ ] Corporation [ ]

<table>
<thead>
<tr>
<th>Business License No.</th>
<th>Professional License No.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Professional Designation (if any): __________

If you checked Corporation and have a valid taxpayer ID, do not complete this worksheet. Your request can be processed via a purchase requisition.

A. Is this individual currently employed by SDSU Research Foundation or the CSU system?  
   Yes [ ] No [ ]
   If yes, indicate name of employer and department __________

If you checked yes to item 1 above, do not complete this worksheet. You will need to contact a representative in the Human Resources Department.

B. Was the individual employed with either SDSU Research Foundation or the CSU system at any time during the past 18 months?  
   Yes [ ] No [ ]
   If yes, did the individual provide services as an employee that are either the same or similar to what he or she will provide as an independent contractor?  
   Yes [ ] No [ ]

C. Does this individual have any kind of relationship with the project/project personnel that may create a conflict of interest?  
   Yes [ ] No [ ]

D. Briefly describe the services that are to be performed by the individual or the individual’s company: __________

E. Is this the same type of work that employees of either SDSU or SDSURF perform?  
   Yes [ ] No [ ]

**IRS Common Law Factors**

Before a worker is engaged as an independent contractor, the following checklist should be completed in order to help determine whether an employer/employee relationship exists.

| Instructions | Yes [ ] No [ ] |
| Training | Yes [ ] No [ ] |
| Location of Services | Yes [ ] No [ ] |
| Hiring, Supervising, and Paying Assistants | Yes [ ] No [ ] |
| Set Hours of Work | Yes [ ] No [ ] |
| Full Time Work | Yes [ ] No [ ] |
| Meeting Requirements | Yes [ ] No [ ] |
| Reporting Requirements | Yes [ ] No [ ] |
| Payment of Expenses | Yes [ ] No [ ] |
WARNING: NO WORK SHOULD BE PERFORMED PRIOR TO OBTAINING SIGNATURE(S) FROM THE INDEPENDENT CONTRACTOR AND PRINCIPAL INVESTIGATOR OR DESIGNEE. THE INDEPENDENT CONTRACTOR FORM SHOULD BE FORWARDED TO THE SDSU RESEARCH FOUNDATION SPONSORED RESEARCH ADMINISTRATOR AS SOON AS POSSIBLE. UNLESS APPROVALS AND SIGNATURES HAVE BEEN OBTAINED FROM ALL PARTIES THE CONTRACT IS NOT VALID AND THE CONTRACTOR MAY NOT BE PAID IN A TIMELY MANNER.

INDEPENDENT CONTRACTOR PAYMENT AUTHORIZATION REQUEST & AGREEMENT

1. Contractor's Legal Name:
2. SDSU Red ID No. - If no Red ID, or Vendor Information Form has not been completed in the last (2) years, complete the attached Vendor Information Form.
3. Business Name:
4. Business License No. (attach copy)
5. Address Line 1
6. Have you been employed by SDSU Research Foundation (SDSURF) or the CSU system within the past 18 months? YES □ NO □
7. If yes, please indicate where and when.
8. Are you or anyone employed by you directly or indirectly related to anyone who is either employed or working on the same project that you will be working on pursuant to this agreement? YES □ NO □
9. Identify Contractor's principal State of residence:
10. Will services for SDSURF be performed within CA? YES □ NO □
11. Performance Dates: From: To:
12. Briefly describe the services to be performed and indicate any specifications that are required (if more space is needed, please attach additional pages):
13. Fee calculation:
   $ ___________ for the job OR
   $ ___________ per ___________ but not to exceed $___________.
14. Payment will be made upon receipt of invoice:
   At the completion of all services YES □ NO □
   At the following designated intervals: YES □ NO □

Certification & Agreement of Independent Contractor: By signing this agreement, contractor certifies that the above information is true and correct, and that Contractor acknowledges that Contractor has read, understood and agrees to the terms and conditions of this agreement that are set forth above, as well as to those terms and conditions set forth below and on the reverse side of this document. Contractor agrees to perform the services agreed to at the rate indicated above. Contractor also understands and warrants that Contractor is not an employee of SDSU Research Foundation, and that it is the intent of the parties to enter into a relationship of an independent contractor and principal. Nothing in this agreement shall be interpreted or construed to create or establish an employment relationship between SDSU Research Foundation and Contractor, Contractor's employees or agents.

DATE __________________________ Signature also required on page 2 ____________________________________________________________________________

AMOUNT

FUND ACT ACTIVITY TOTAL

PROJECT AND SDSURF SIGNATURES ARE REQUIRED BEFORE PAYMENTS CAN BE PROCESSED***

A conflict of interest exists in any situation in which a person having official responsibilities for SDSU Research Foundation is empowered to make decisions on behalf of their project department and who, as a result of that authority, can potentially benefit personally, directly or indirectly, from an entity or person conducting business with SDSU Research Foundation. Any conflict must be disclosed in full and reviewed by the dean of the college. SDSU Research Foundation reserves the right to deny the selection of the individual as a Contractor if the conflict cannot be mitigated.

I certify that I will not receive any benefit, either directly or indirectly, from the Contractor named above.

Project Signature: __________________________ Date: ____________

SDSURF Signature: __________________________ Date: ____________

SDSURF Signature: __________________________ Date: ____________

Terms and Conditions on Page 2

CHECK DISTRIBUTION

SDSURF - EMERGENCY PICK UP ONLY: (5 letter codes)

VENDOR ID NUMBER: ____________

PO OR GE NUMBER: ____________

CHECK DUE DATE: ____________

VENDOR INVOICE NUMBER: (15 Characters, may only be used once)
Vendor Information Form

- Use to obtain a current taxpayer identification number from individuals or vendors paid by SDSU Research Foundation.
- Use in lieu of the IRS Form W-9. The W-9 is accepted but the W-9 does not obtain other vendor information needed for grant reporting & compliance.
- Use only for a U.S. Persons (including a resident alien).
- Failure to provide a tax identification number could result in a 28% back-up withholding tax.
- One time completion, unless change in reporting status such as sole proprietor to corporation, etc.
# Vendor Information Form

**San Diego State University Research Foundation**

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**General Business Information**
- Name of Business, Organization, or Name of Person (If a partnership or a corporation): [Blank]
- Mailing Address (if street and physical address are different, please provide in a separate entry): [Blank]
- City: [Blank]  State: [Blank]  Zip: [Blank]
- Telephone No.: [Blank]  Fax No.: [Blank]  Toll Free No.: [Blank]
- Business License No./State: [Blank]
- What is your standard credit term (e.g., net 30?): [Blank]
- Email Address: [Blank]
- Do you accept credit cards?: [Blank]  Yes [ ]  No [ ]
- E-mail: [Blank]  Name of Owner: [Blank]

**Vendor Type/Residency Status**
- Corporation [ ]
- Limited Liability Company (LLC) [ ]
- Partnership [ ]
- Individual/Sole Proprietor [ ]
- SSDI/SDUIRF [ ]
- Estate or Trust [ ]
- Resident [ ]  Nonresident [ ] (see instructions)
- Resident (Resident - Exempt) was a CA resident at time of death [Blank]
- Resident (Trust - At least one trustee is a CA resident) [Blank]

**Vendor Activity**
- Medical Services (including dental, medical, hospital, nursing, podiatry, pharmacy, etc.): [Blank]
- Attorney Fees [Blank]
- Supplies (Not medical) [Blank]
- Professional Services (See Instructions) [Blank]
- Rent [Blank]
- Employee Compensation (Including services, maintenance, advertising, etc.): [Blank]
- Interest (Exempt from withholding): [Blank]
- Royal(s) [Blank]
- Prizes and Awards [Blank]
- Legal Settlement [Blank]
- Other [ ] (Specify): [Blank]

**Conflict of Interest**
- Have any individual employed by San Diego State University (SDSU) or San Diego State University Research Foundation (SDSURF) have a significant interest in this matter? [ ] Yes [ ] No
- If you answer Yes, please complete the following section.

**Business Classification**
- Refer to Business Classification Table for definitions. Check all that apply:

<table>
<thead>
<tr>
<th>Business Classification</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large Business (LS)</td>
<td>[Blank]</td>
</tr>
<tr>
<td>Small Business (SB)</td>
<td>[Blank]</td>
</tr>
<tr>
<td>Small Disadvantaged Owned Business (SD)</td>
<td>[Blank]</td>
</tr>
<tr>
<td>Small Women-Owned Business (SWB)</td>
<td>[Blank]</td>
</tr>
<tr>
<td>Small Veteran-Owned Business (SV)</td>
<td>[Blank]</td>
</tr>
<tr>
<td>Small Service-Disabled Veteran-Owned Business (SDV)</td>
<td>[Blank]</td>
</tr>
<tr>
<td>Historically Black College/University (HBCU)</td>
<td>[Blank]</td>
</tr>
<tr>
<td>Minority Institutions (MI)</td>
<td>[Blank]</td>
</tr>
<tr>
<td>HUBZone Underutilized Business (HUB)</td>
<td>[Blank]</td>
</tr>
<tr>
<td>Foreign-Owned Business (FOB)</td>
<td>[Blank]</td>
</tr>
<tr>
<td>Other [ ]</td>
<td>[Blank]</td>
</tr>
</tbody>
</table>

**Disclosure, Suspension, and Other Responsibility Matters**
- For the vendor's benefit and in order to avoid any potential lawsuits:
  - Are you presently debarred or otherwise excluded from obtaining contracts or benefits provided by federal programs by the General Services Administration (GSA)? [Blank]
  - Are you presently listed as a small business pursuant to the Small Business Act or the Small Business Administration's (SBA) guidelines? [Blank]
  - Are you presently listed as a small disadvantaged business (SDSB) or as an historically disadvantaged business (HDB)? [Blank]

**Substitute W-9 Certification**
- Under penalties of perjury, I hereby certify that the taxpayer identification number shown on this form is correct, and that 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 as a result of a failure to report all interest or dividends, or (d) I am a U.S. person (including a U.S. resident alien). Note: The IRS does not require your consent to any provision of this document after the certification required to avoid backup withholding.

**Sign Here [ ]**
- Signature of U.S. Person: [Blank]
- Date: [Blank]
INSTRUCTIONS FOR VENDOR INFORMATION FORM

PURPOSE OF FORM
Section 6360 of the Internal Revenue Service (IRS) code requires you to provide your correct taxpayer identification number (TIN) to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you. San Diego State University Research Foundation requests that the Vendor Information Form be used in lieu of IRS Form W-9.

DETERMINE U.S. VS FOREIGN STATUS
U.S. Person - use this form only if you are a U.S. person (including a resident alien) to provide your correct TIN to the recipient, and when applicable, to:
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
2. Certify that you are not subject to backup withholding.
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Nonresident Alien - Do not use this form. Instead, use IRS Form W-4, Certification of Foreign Status of Beneficial Owner for U.S. Tax Withholding, or IRS Publication 515, "Withholding of Tax on Nonresident Aliens and Foreign Entities" for more information.

DETERMINE STATE OF CALIFORNIA RESIDENCY STATUS - RESIDENT OR NONRESIDENT
Each corporation, individually proprietor, partnership, estate or trust doing business in the State of California must indicate their residence status along with their taxpayer identification number.

A corporation will be considered a "resident" if it has a permanent place of business in California. The corporation has a permanent place of business in California if it is organized and existing under the laws of the state or, if a foreign corporation has qualified in transient business. A corporation that is not qualified to conduct transient business (e.g., a corporation engaged exclusively in interstate commerce) will be considered as having a permanent place of business in this state only if it maintains a permanent office in the state that is sufficiently staffed by its employees.

For individuals or partnerships, the term "resident" includes every individual who is in California for a period of one year or more and every individual domiciled in California who is absent for a temporary or transitory purpose. Generally, an individual who is a resident of California for a period of one year or more and is domiciled in California will be considered a "resident", provided the individual maintains a permanent office or place of business in California.

For withholding purposes, a partnership is considered a resident partnership if it has a permanent place of business in California. An estate is considered a California estate of the decedent was a California resident at the time of death and at least one trustee is a California resident.

More information on residency status may be obtained by calling the Franchise Tax Board at the numbers listed below:
- From within the United States, call: 1-800-852-5571
- From outside the United States, call: 1-800-852-4500
- For hearing impaired with TDD, call: 1-800-852-6565

ARE YOU SUBJECT TO NONRESIDENT WITHHOLDING?
Payments made to nonresident vendors, including corporations, individuals, partnerships, estates, and trusts, are subject to withholding. Nonresident vendors performing services in California or receiving rents, fees or royalty payments from property (real or personal) located in California will have 7% of their total payments withheld for income taxes. However, withholding in required to perform the payments are $2,500 in total for the calendar year.

A nonresident vendor may request that income taxes be withheld at a lower rate or waived by sending a complaint from FTB 259 to the address listed below. In order to be eligible, an individual must have a U.S. tax identification number (SSN or ITIN) and must establish their eligibility. If the vendor activity is carried on outside of California or partially outside of California, a waiver or a reduced rate of withholding may be granted. For more information, contact the Franchise Tax Board's W-9 Service Unit at 1-800-852-5571.

If the Franchise Tax Board has authorized a waiver or reduced rate of withholding, attach a copy of this form.

BUSINESS CLASSIFICATION TABLE

<table>
<thead>
<tr>
<th>Business Classification</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large Business</td>
<td>A large business is a domestic business that does not meet the small business standard as per the Small Business Administration (SBA) definition. The threshold for number of employees and revenue varies depending on the product and/or service. Refer to <a href="http://www.sba.gov">www.sba.gov</a> to order in order to determine status.</td>
</tr>
<tr>
<td>Small Business</td>
<td>A small business concern is one that is independently owned and operated and not dominant in its field of operation. The Small Business Administration (SBA) has established a source of more standards methodical to the North American Industry Classification (NAICS) codes and standards. Refer to <a href="http://www.sba.gov">www.sba.gov</a> to order in order to determine status.</td>
</tr>
<tr>
<td>Small Disadvantaged Owned Business</td>
<td>A business must be owned by at least one or more individuals who are socially or economically disadvantaged, and whose management and daily operations are controlled by one or more disadvantaged individuals. Small businesses meeting these criteria must be certified by the SBA, and local government agencies as having met the standards criteria.</td>
</tr>
<tr>
<td>Small Woman Owned Business</td>
<td>A small woman owned business must be owned by one or more women, or in the case of a publicly owned business, at least 51% of the stock must be owned by one or more women, and whose management and daily operations are controlled by one or two or more women. Businesses meeting these criteria must be certified by the SBA.</td>
</tr>
<tr>
<td>Small Veteran Owned Business</td>
<td>A small veteran owned business must be owned by one or more veterans, or in the case of a publicly owned business, at least 51% of the stock must be owned by one or more veterans, and whose management and daily operations are controlled by one or two or more veterans. Businesses meeting these criteria must be certified by the SBA.</td>
</tr>
<tr>
<td>Small Service Disabled Veteran Owned Business</td>
<td>A service-disabled veteran owned business must be owned by one or more service disabled veterans, or in the case of a publicly owned business, at least 51% of the stock must be owned by one or more service disabled veterans, and whose management and daily operations are controlled by one or more service disabled veterans. Businesses meeting these criteria must be certified by the SBA.</td>
</tr>
<tr>
<td>Historically Black College/University</td>
<td>A historically black college/university is an institution of higher education that meets the requirements of 21 CFR 5.24. A historically black college/university is an institution of higher education that meets the requirements of 21 CFR 5.24.</td>
</tr>
<tr>
<td>Minority Institution</td>
<td>A minority institution is an institution of higher education that meets the requirements of the Higher Education Act of 1965 (20 U.S.C. 1001 et seq.). A minority institution is an institution of higher education that meets the requirements of the Higher Education Act of 1965 (20 U.S.C. 1001 et seq.).</td>
</tr>
<tr>
<td>HUBZone</td>
<td>A HUBZone business is located in an underdeveloped business area. The Small Business Administration (SBA) determines HUBZone areas. Refer to SBA website for more information on HUBZone areas.</td>
</tr>
<tr>
<td>Foreign Business</td>
<td>A foreign business is organized and exists under the laws of another country other than the U.S. The SBA does not include the 50 states, District of Columbia, Puerto Rico, Northern Mariana Islands, U.S. territories, and any other locations subject to U.S. jurisdiction.</td>
</tr>
</tbody>
</table>

PRIVACY ACT NOTICE
The IRS uses the taxpayer identification numbers provided on this form for identification purposes and to help verify the accuracy of your tax returns. The IRS may disclose this information to the Department of Justice for civil and criminal litigations, and to states, and the District of Columbia in every other state tax law. The information may also be disclosed to other countries under a tax treaty, or to federal and state agencies to enforce federal tax crimes and laws to combat tax evasion. You must provide your TIN whether or not you are required to file a tax return. Payments must generally withhold 28% of taxable interest, dividends, and certain other payments to a payee who does not give IRS a TIN to a payee. Certain penalties may also apply.
Let’s Pay the Vendor
Accounts Payable Gets Involved

- A/P Makes Payments to Vendors
  - Check Request/Payment Authorizations
  - Independent Contractor payments
  - Fellowship/Scholarship payments
  - Miscellaneous Income payments
  - Travel Advances
  - Travel Reimbursements
  - Mileage Reimbursements
Once good/services are provided,

SDSU Research Foundation receives a vendor invoice requesting payment
The invoice is paid one of two ways:

- **Via Check Request** – (Project receives Invoice)
  - Project attaches a completed, authorized, check request to invoice and forwards package to SR Administrator for approval.
  - SR Administrator forwards to A/P for payment

- **Via Payment Authorization** – (A/P receives Invoice)
  - A/P attaches Payment Authorization to invoice and the package is routed to the Project for approval and then to the SR Administrator for approval.
  - SR Administrator forwards to A/P for payment
# Payment for Fellowship/Scholarship Form

**SDSU RESEARCH FOUNDATION**

**Fellowships/Scholarship Payment Request**

This form is to be used exclusively for the payment of fellowships and scholarships to U.S. citizens and resident aliens. Do not use this form for payments to nonresident aliens.

- **Specific Reason for Payment:** DE by Award/Tax Review
- **Date of Request:**
- **Period Covered:**
- **Due Date:**

**Payee’s Name:**

<table>
<thead>
<tr>
<th>Name</th>
<th>Red I.D.</th>
<th>Amount Due</th>
<th>SDSURF Inv #</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

**ACCOUNTING DISTRIBUTION**

<table>
<thead>
<tr>
<th>Fund</th>
<th>ORG</th>
<th>Account</th>
<th>% or $ Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**CHECK TOTAL:** $ -

This project attaches to the document named entities the payees on this document do not represent payment for teaching, research, or any other services performed in an employee/employer relationship. Furthermore, if any of these recipients are employees of either SDSU Research Foundation or the University, I have attached an addendum that identifies these individuals and explains the reason why they are both an employee and scholarship/fellowship recipient simultaneously. In addition, each recipient has been notified of the potential tax liability for any amount in excess of the documented costs of tuition, fees, books, supplies, and/or equipment required for courses of instruction.

- **Project Signature:**
- **SDSURF Signature:**
- **Additional Signature:**

- **Do not use if payee is a nonresident alien**
- **Stipend (?)**
If not already on file with the SDSU Research Foundation, complete a Vendor Information Form.

Use for payments of prizes, awards, gifts, referees, coaches, umpires, judges, short-term guest lecturers, entertainers, and royalties.

Payable directly to recipient only.

Cannot be used to pay SDSURF or CSU employees.

IRS Form 1099Misc will be issued at the end of the calendar year for payments of $600.00 or more.
### MISCELLANEOUS INCOME PAYMENT REQUEST

**Payee's Legal Name:**

**Address Line One:**

**Address Line Two:**

**Address Line Three:**

**City:** **State:** **Zip:**

**Telephone Number:**

% or $ Amount -

**F P SD SURF Signature:**

**Additional Signature:**

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NOTE: SDSURF may be required to withhold federal and/or California income tax from all payments.

Will contracted services be performed within CA?  Yes________  No________.  If NO, please indicate state/country of performance:______________________.

---

**Vendor Invoice Date**

PLEASE CIRCLE ONE:  Final or Partial Payment

**From:**___________(3 initials)

---

CHECK DISTRIBUTION

**Vendor ID Number**

**Date:**

Accounting Distribution

**Vendor Invoice Number (15 characters, may only use once):**

**Check Due Date**

---

DE by:

P.O. or G.E. Number

By:_____________

---

FOR EMERGENCY USE ONLY

---

A conflict of interest exists in any situation in which a person having official responsibilities for SDSU Research Foundation is empowered to make decisions on behalf of their project/department and who, as a result of that authority, can potentially benefit personally, directly or indirectly, from an entity or person conducting business with SDSU Research Foundation. Any conflict must be disclosed in full and reviewed by the dean of the college. SDSU Research Foundation reserves the right to deny this payment to the individual(s) if the conflict cannot be mitigated.

I certify that I will not receive any benefit, either directly or indirectly, from the individual(s) named above.

**Project Signature:**

---

Reason for payment (Participant payment, prize or award, etc.):

Payee's regular employer/employment:

Is payee a CA resident?   Yes________  No________.

Is payee a resident alien or U.S. citizen?  Yes________  No________.   If NO, complete and attach the Foreign National Information Form, W-8 and other required documents.  If previously submitted, please indicate date of submission to SDSURF:__________________.

Has payee been an employee of the SDSU Foundation or CSU SYSTEM within the past 18 months?  Yes________  No________

---

Enter SDSU Red ID Number, or if Vendor Information Form has not been completed in the last (2) years, complete the attached Vendor Information Form:

---

**Account CHECK TOTAL**

**Fund SAN DIEGO STATE UNIVERSITY RESEARCH FOUNDATION**

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**INSTRUCTIONS FOR MISCELLANEOUS INCOME PAYMENT REQUEST AND MISCELLANEOUS INCOME PAYMENT REQUEST FOR MULTIPLE RECIPIENTS**

READ THIS BEFORE COMPLETING FORMS

These forms are to be used to pay for prizes, awards, gifts, referees, umpires, judges, short-term guest lecturers, entertainers and royalties.

A guest lecturer is defined as “a recognized expert in a particular discipline, engaged to lecture to a group, generally to supplement the lectures of the regular instructor”. The lecture’s services must be extended over a short duration (one or two days, normally). Lecturers rendering services for more than five days are generally considered to be employees and must be paid through the regular payroll.

THESE FORMS MAY NOT BE USED TO PAY A CURRENT EMPLOYEE OF ANY CAMPUS OR AUXILIARY WITHIN THE CALIFORNIA STATE UNIVERSITY SYSTEM FOR SERVICES.

(These individuals must be paid as employees. Refer to Human Resources.)

THESE FORMS MAY NOT BE USED TO PAY INDEPENDENT CONTRACTORS EXCEPT FOR REFEREES, UMPIRES, JUDGES, SHORT-TERM GUEST LECTURERS OR ENTERTAINERS.

(Use the SDSURF “Independent Contractor Payment Authorization Request & Agreement Form” for payments to other independent contractors).

Individuals receiving payments through the use of these forms are acting on an independent basis and are not employees of SDSU Foundation. The individual is fully responsible for any taxes relating to the amounts paid. SDSU Foundation will only withhold federal or California personal income taxes (if required by government regulations) if a non-resident or “back-up” withholding.

SDSU Foundation will track all payments and will issue a form “1099-MISC” at the calendar year end, in accordance with IRS guidelines.
Travel Advances

- Minimum $25.00
- Up to 80% of estimated out-of-pocket expenses for travel > 24 hours.
- Project completes check request form and submits to SR Administrator for approval prior to travel.
- SR Administrator forwards approved check request to A/P for payment.
- A/P issues check to traveler BEFORE travel begins.
- Advances must be cleared within sixty (60) days after trip end.
Travel Reimbursements

- Project completes and submits travel reimbursement form AND original receipts to SR Administrator for approval after expense has incurred.
- A/P issues check to traveler AFTER travel is complete and all expenses verified.
- Traveler may request reimbursement for prepaid/non-refundable airfare prior to trip.
## Travel Reimbursement Form

### SAN DIEGO STATE UNIVERSITY RESEARCH FOUNDATION

**TRAVEL REIMBURSEMENT REQUEST 2009**

*Form and completed document to SDSURF Sponsored Research Administration, MC 1934.*

**TRAVELER'S LEGAL NAME:**

**CITY:**

**STATE:**

**ZIP:**

Are you an employee or student of SDSU or SDSURF?  

- No  
- Yes  

If Yes, Enter SDSU Red ID No:

**PURPOSE OF TRAVEL:**

---

### ALLOWED EXPENSES

<table>
<thead>
<tr>
<th>DATE (MM/DD/YYYY)</th>
<th>LOCATION</th>
<th>BREAKFAST</th>
<th>LUNCH</th>
<th>DINNER</th>
<th>INCENTIVES</th>
<th>LODGING</th>
<th>TRANSPORTATION</th>
<th>FEES</th>
<th>TAXI, TOLLS</th>
<th>OTHER</th>
<th>MILES</th>
<th>EXPENSES</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>AM</td>
<td>PM</td>
<td>AM</td>
<td>PM</td>
<td>AM</td>
<td>PM</td>
<td>AM</td>
<td>PM</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**LESS ADVANCES**

**BALANCE DUE TRAVELER**

**ACCOUNTING DISTRIBUTION**

**BALANCE DUE SDSURF**

**CASE #**

**CHECK TOTAL #REF**

**CHECK DISTRIBUTION**

- SDSURF pick up

---

I certify that this travel claim is a true statement of travel expenses incurred by me. I have not been reimbursed for these expenses from any other source nor have I included any expenses paid directly on my behalf from another source. I have reduced my travel claim by all amounts either advanced or prepaid using a check request, purchase order, etc. If this claim includes private car use, I also certify the following: 1) I have a valid California State drivers license; 2) I have a current vehicle registration; 3) I am covered by liability insurance in at least the minimum amount prescribed by State law; and 4) my vehicle is in safe mechanical condition as required by State law.

Signature of Traveler: Date:

---

*Is payee a resident alien or US Citizen?*

- Yes  
- No  

**ACCOUNT**

**FUND**

**% OR $ AMOUNT**

---

**Vendor Code**

**CHECK DUE DATE**

**CHECK DISTRIBUTION**

---

**SUMMARY**

**TOTAL AMOUNT CLAIMED ON THIS REQUEST #REF**

**LESS PREPAYMENTS (lodging, registration fees, airfare, etc. paid by check request or purchase order)**

**TOTAL DUE DATE**: _Date_

**PROJECT SIGNATURE**: _Date_

**SDSURF SIGNATURE**: _Date_

---

**DEPARTMENT:**

**PREPARED BY:**

**DEPARTMENT:**

**PHONE #:**

---

**FORWARD COMPLETED DOCUMENT TO SDSURF SPONSORED RESEARCH ADMINISTRATION, MC 1934.**

---

**NOTE:**

- Approved SDSURF rate effective 07/01/08 - 12/31/08 = $.585 per mile  
- Current approved State of California rate effective 01/01/09 = $.55 per mile
Effective July 1, 2011, reimbursement rate is $.555 per mile.

General rule: The first and last commute of the day is NOT reimbursable.

Exceptions apply (office in home, out of metropolitan area).

Project completes mileage reimbursement form and submits to SR Administrator for approval AFTER expense is incurred.

A/P issues check AFTER mileage expense is verified.
Mileage Reimbursement Form

<table>
<thead>
<tr>
<th>SDSU RESEARCH FOUNDATION</th>
<th>SDSURF Inv #:</th>
</tr>
</thead>
<tbody>
<tr>
<td>MILEAGE REIMBURSEMENT REQUEST 2009</td>
<td>DE by:</td>
</tr>
</tbody>
</table>

Please complete all items below and attach appropriate documentation. Sample signatures of authorized approving representatives must be on file at SDSU Research Foundation and must agree with signatures on this request. Forward completed document to SDSU Research Foundation Sponsored Research Administration, MC1934.

Payee’s Legal Name: ________________________________
Address Line One: __________________________________
Address Line Two: __________________________________
City: __________________ State: _______ Zip: _______ Phone: _______
Are you an employee or student of SDSU or SDSURF? ________ SDSU Red ID Number: ______

This form is to be completed at least monthly and pertains only to private vehicle mileage. Please provide a detailed listing of your mileage on the reverse side of this form and enter the applicable mileage rate in the box below. “Total Claim” is number of miles times rate per mile plus additional parking and tolls paid. Note: If a funding agency has more restrictive travel rates than SDSU Research Foundation’s, the agency rates must be used.

Current approved SDSURF rate effective Jan. 1, 2009 = $0.55 per mile
Prior approved SDSURF rate effective Jul 1, 2008 through Dec 31, 2008 = $0.585 per mile
Current approved State of California rate effective Dec. 1, 2009 = $0.55 per mile

NOTE: Other rates may apply based on grant restrictions and/or may be less than the IRS approved rates.

<table>
<thead>
<tr>
<th>ENTER RATE USED:</th>
<th>MILES CLAIMED (FROM PAGE 2)</th>
<th>PARKING/TOLL (FROM BELOW)</th>
<th>TOTAL CLAIM #REF!</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per Mile #REF!</td>
<td>#REF!</td>
<td>#REF!</td>
<td>#REF!</td>
</tr>
</tbody>
</table>

Thereby certify that the above is a true statement of my SDSU Research Foundation business travel. If claiming an exception based on travel outside the metropolitan area, I certify that the mileage I am claiming is in excess of the number of miles I would normally drive between my residence and my normal place of work. If claiming a “home office” exception, I have attached my Certification of Eligibility for Reimbursement of Automobile Mileage – Office in Home form.

I also certify that I, 1) have a valid California drivers license, 2) have a current vehicle registration, 3) am covered by liability at least the minimum amount prescribed by State law, and 4) my vehicle is in safe mechanical condition as required by State law.

Payee’s Signature: ____________________________ Date: ____________

Vehicle License No: __________________

ACCOUNTING DISTRIBUTION

<table>
<thead>
<tr>
<th>Fund</th>
<th>Account</th>
<th>%</th>
<th>or $ Amount</th>
</tr>
</thead>
</table>

CHECK TOTAL $ ____________

Project Signature: ____________________________ Date: ____________
Foundation Signature: ________________________ Date: ____________
Additional Signature: ________________________ Date: ____________

FOR EMERGENCY USE ONLY

<table>
<thead>
<tr>
<th>VENDOR ID NUMBER</th>
<th>P.O. or G.E. NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>VENDOR INVOICE DATE</td>
<td>CHECK DUE DATE</td>
</tr>
</tbody>
</table>

SEND TO: ____________________________
EXIT: ____________________________ For pick-up by: ____________________________

Please office one: # or partial/Pmt
Other Payments

- **Miscellaneous Advances**
  - Project completes a check request form and submits to SR Administrator for approval

- **Miscellaneous Reimbursements**
  - Project completes a check request form and submits to SR Administrator for approval for goods and services purchased using personal funds.
  - **NOTE:** There is a risk when you purchase goods or services without prior approval (i.e. purchase order).
Accounts Payable
619-594-6891
A/P Forms
http://www.foundation.sdsu.edu/forms/index.htm