San Diego State University Research Foundation
Flowchart for Payments to Individuals
for other than Employment, Scholarships and Fellowships
or Reimbursements and Advances

1. Is the individual an employee? Yes
   No

2. Stop here. Complete SDSURF "Temporary Employee Appointment Form" and refer to Human Resources.

3. Is the payment for a scholarship or fellowship? Yes
   No

4. Stop here. Complete SDSURF "Flowchart for Scholarship and Fellowship Payments to U.S. Citizens and Resident Aliens" or SDSURF "Flowchart for Scholarship and Fellowship Payments to Nonresident Aliens".

5. Is the payment for a lecture? Yes
   No

6. Is the lecture supplemental and short-term (normally one or two days) and given by a recognized expert in the field? Yes
   No

7. Is the payment for a prize, award, gift, meeting participation, referee, umpire, position paper, judge, performer, entertainer or royalty? Yes
   No

8. Complete SDSURF "Miscellaneous Income Payment Request" Form.

9. The payment must be for consulting or independent contractor services. Complete SDSURF Independent Contractor Payment Authorization Request form.

10. Does the recipient have a Social Security number? (This indicates nonresident alien status).

11. Will all of the services be performed outside of the US? Yes
    No

12. Stop Here. No federal or California reporting or withholding required

13. Does the recipient have an Individual Taxpayer Identification Number (ITIN)? (This indicates nonresident alien status).

14. Have recipient complete IRS Form W-7. Advise recipient that 30% federal withholding and 7% California withholding will be deducted from check until an ITIN is received.

15. Does the Social Security number begin with "999" or do you have any reason to believe it is not genuine?


17. Does the individual have a California address?

18. The payment is subject to backup withholding (30% federal and 7% California) until a valid identification number is received. Advise recipient to contact the Social Security Administration and/or supply us with other proof of Social Security number.

19. No California nonresident withholding required.

20. Will services be rendered in California?

21. Is it anticipated that SDSURF will pay the recipient more than $1,500 during the calendar year?

22. Have we received FTB withholding waiver forms 588 or 590?

23. Withhold 7% California Tax. Advise individual to contact California Franchise Tax Board (FTB) to obtain a waiver.

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