



# Tax Certification for Research Subject Participants

Tax documentation must be collected and retained by the PI/Custodian or department when a research subject participant is a:

- U.S. tax resident and will be paid \$600 or more in any one calendar year.
- Non-U.S. tax resident and will be paid \$50 or more in any one calendar year.

NOTE: If required by the federal law, the compensation for research subject participation will be reported to the Internal Revenue Service on either 1099-MISC or 1042-S tax form.

**The research subject must complete the following information.**

\_\_\_\_\_  
Last Name First Name Middle Name

Tax Payer Identification Number, if any (SSN/ITIN) \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Please identify your tax status below

U.S. Citizen/Lawful Permanent Resident/Resident Alien

Non-Resident Alien

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and believe it is true, correct and complete.

Research Subject Signature

Date