



RESEARCH PARTICIPANTS/PATIENT STUDIES PAYMENT FORM

[HSC OP 72.19, Payments to Research Participants/Patient Studies](#), Attachment A

Texas Tech University Health Sciences Center (TTUHSC) is required to collect tax identification information on all payments to individuals except for payments which total \$25 or less cumulatively within a calendar year. In January of each year, TTUHSC will issue IRS form 1099-MISC to any individual that is paid \$2,000 or more during the prior calendar year. Individuals are responsible for payment directly to the Internal Revenue Service (IRS) for any federal income taxes that may be applicable from any/all payments received from TTUHSC.

Payments to nonresident aliens (individuals who are not U. S. Citizens, permanent resident aliens or resident aliens for tax purposes), regardless of the amount, are subject to 30% federal income tax withholding at the time payment is issued. In January of each year, TTUHSC will issue IRS form 1042-S to all individuals that have withholding deducted from their payments in the prior calendar year.

Information below can be used to help participants track/document payments received from TTUHSC for their tax reporting purposes.

Research Study (Title or number): _____

Printed Name of Participant _____

Mailing Address _____

Status for tax purposes :

___ US Citizen/ Permanent Resident Alien/ Resident Alien

___ Non-resident Alien (Payments to Non-Resident Aliens are subject to 30% tax withholding)

Amount Received: _____ Date: _____

Amount Received: _____ Date: _____

Amount Received: _____ Date: _____

Amount Received: _____ Date: _____

Amount Received: _____ Date: _____