

Oakland University
Research Participant Receipt Form (RPRF)
Required for individual participant payments greater than or equal to \$75 per IRB Approved Protocol

Oakland University is required to maintain the confidentiality of information about research study participants while still complying with record keeping requirements of the State of Michigan, the Internal Revenue Service (IRS), and funding agencies. This form serves to provide certification of receipt of compensation by individuals participating in research studies conducted by OU personnel and is used to comply with IRS reporting standards. All information provided on this document is protected by federal and state laws and Oakland University will not disclose any information without your consent for any other purpose except as allowed by law.

1. I, _____, have received compensation in the form and amount indicated below:
(Print Research Participant Name)

Cash \$ _____ Gift Card \$ _____
 Check \$ _____ Tangible Item Description: _____
Tangible Item Value: \$ _____

2. Record Social Security Number or Individual Taxpayer Identification Number:

____ - ____ - ____ - ____ - ____ - ____ **OR** ____ - ____ - ____ - ____ - ____ - ____
Social Security Number Individual Taxpayer Identification Number

3. Indicate your tax status (select one):

U.S. Citizen Resident Alien Non-Resident Alien (Must attach completed [W-8BEN](#))

4. Please record your complete address:

Address City State Zip Code

5. Have you received any other payments for research participation from OU in this calendar year? If so, please indicate amount.

\$ _____

I hereby certify that the above statements are true and correct to the best of my knowledge. I understand that in the event that I have knowingly and willfully made any false statements, I will be liable for punishment in accordance with all applicable laws and statutes.

(Research Participant Signature)

Date

TAX REPORTING INFORMATION:

For U.S. citizens and resident aliens: A form 1099-MISC will be issued if total of ALL payments from OU equals or exceeds \$600 in a calendar year.

For non-resident aliens: A form 1042-S will be issued, regardless of the amount. Non-resident aliens will be subject to 30% withholding, unless exempted by completing an [IRS Form 8233](#). Exemption from withholding requires the following: (1) a U.S. social security number or individual taxpayer identification number, (2) citizenship of a country that has a tax treaty with the U.S., and (3) being in the U.S. for fewer than the maximum allowable days. Non-resident aliens may be eligible for a refund of the amount withheld by filing a U.S. tax return.

FOR OU PRINCIPAL INVESTIGATOR:

Research participants may be given the opportunity to participate without receiving payment if they choose not to complete this form.

If an OU check needs to be issued for payment, attach the RPRF to a completed Payment Voucher (PV) and submit to Accounts Payable.

IRB Approved Protocol Title & Number: _____