

Payments for Professional Services

To ensure governmental regulations regarding notification to Internal Revenue Service for payments made to vendors involving services rendered to the University.

1. Payment requests for professional services may be sent directly to Accounts Payable for companies or individuals (who are not University employees) for payment. However, if the service provided is noted on the list below, a purchase order must be generated:

Professional Services Requiring A Purchase Order:

- Architects
- Construction Management
- Consultants
- Designer
- Engineers
- Inspection and Testing
- Sample Analysis

2. Federal regulations require that the payee supplies:

- Taxpayer identification number (Social Security Number for an individual or Employee Identification Number for a partnership or corporation) and
- Home or business address

3. It is the responsibility of the person initiating the payment request to have the payee complete IRS Form W-9 (Payer's Request for Taxpayer's Identification Number and Certification). A completed Form W-9 will include the payee's taxpayer identification number and address. This form should be forwarded to Accounts Payable attached to the payment request.

4. If an individual is to be paid as an independent contractor (non-employee), it is the responsibility of the person initiating the payment request to have an Independent Contractor Agreement be completed. This agreement should be completed by the payee and approved/signed by the account executive. This form should also be forwarded to the Accounts Payable Department attached to the payment request.