

Research Participant Receipt 2 (RPR-2)

Kent State University (KSU) is required to maintain the confidentiality of information about research study participants while still complying with record keeping requirements of the State of Ohio, the Internal Revenue Service (IRS), and funding agencies. This form serves as documentation of receipt of compensation by individuals participating in research studies conducted by KSU personnel and is used to obtain information to comply with IRS reporting requirements. Federal and state law protects the privacy and security of your social security (SSN) or individual taxpayer identification number (ITIN) and Kent State University will not disclose your information without your consent for any other purposes except as allowed by law. All information requested below is required in order to receive compensation.

1. I,(Print Research Participant's Name)		, have received/or am requesting compensation in the form and amount indicated below:			
□Cash □Check □Gift Certificate/Card	\$ \$ \$				
2. Record either your S	ocial Security Number	or your Individual Ta	xpayer Iden	tification Number.	
	Social Security Number	_ OR	Individ	- dual Taxpayer Identification Number	
3. Indicate your tax stat	tus (select one):				
□J.S. Citizen □Resider			□Non-Resident Alien - Must complete and attach IRS Form 8233 to be exempted from 30% withholding.		
4. Please record your co	omplete address and si	gn and date the docu	ument below	v.	
Address	City		State	ZIP Code	
Posearch Participant's Signature			Date		

TAX REPORTING INFORMATION:

For U.S. citizens and resident aliens, a 1099-MISC form will not be submitted to the IRS unless all payments received from KSU in a calendar year are \$600 or more.

<u>For non-resident aliens</u>, a 1042-S form will be submitted to the IRS, regardless of the amount. Non-resident aliens will be subject to 30% withholding, unless exempted by completing the IRS Form 8233. Exemption from withholding requires 1.) having a U.S. social security number or individual taxpayer identification number, 2.) being a citizen 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.

TO KSU PERSONNEL: This form is to be completed by research participants who receive a single payment of > \$75, or the total payments for participation in research is \geq \$600. If a research participant chooses not to provide their name, address, and taxpayer identification number they can choose to participate in the research without receiving compensation.

If a KSU check needs to be issued for payment, attach the RPR-2 to a completed Check Request form and submit to Accounts Payable, Schwartz Center Room 237.