A. General

1. Taxpayer classification and reporting for US Citizens/Entities shall be in accordance with Internal Revenue Service specifications. See Business Procedures Section E-7-4 for classification of taxpayers.

2. Requests for payment must be in compliance with all of the University of Kentucky Purchasing Policies and Regulations.

3. Forms

   a. Internal Revenue Service *Form W-9*, "Request for Taxpayer Identification Number and Certification." This form may be obtained from the IRS at the web address listed in the Business Procedures Section E-7-1.

   b. University of Kentucky "Departmental Authorization and Voucher" (DAV)

B. Procedures

1. Non-service related payments

   a. Requests for payments to individuals, sole proprietors, and partnerships for non-service related expenditures include disbursements for rents, royalties, and awards.

   b. Prepare a DAV including the payee's complete name, address, and US taxpayer identification number. Include a complete description and reason for the payment. Attach all receipts, invoices and other required documentation.

   c. Have the taxpayer complete and sign an IRS Form W-9. Attach the W-9 form to the DAV.

   d. Obtain appropriate approvals and forward the completed documents to the Purchasing Department for approval before Accounts Payable can process the documents.

2. Independent Personal Services paid from an Imprest Account

   See Business Procedures Manual Section E-2-5 for information regarding payments to research subjects for details.

3. Service Related Payments

   a. Requests for payments to individuals, sole proprietors, or partnerships for services include work performed by consultants, visiting speakers, and other service providers.

   b. Refer to Section E-7-3 for classification factors for Independent Contractors.

   c. Prepare a DAV including the payee's complete name, address, and US tax identification number. Include a complete description of the payment.

   d. Attach a "University of Kentucky Agreement between Independent Contractor and Client" form or other legal contract to the DAV. Note: Honorariums paid to US Citizens/Entities do not require the use of an Independent Contractor form.

   e. Have the taxpayer complete and sign an IRS Form W-9. Attach this form to the payment documents.

   f. Obtain appropriate approvals and forward the completed documents to the Purchasing Department for approval before Accounts Payable can process the documents.