

Statement of Human Subject Participation

Participation Certification

I have participated in a research study on _____ for compensation of \$ _____ paid via:
Check Cash ACH Prepaid card Gift Card (circle one).

Subject's Full Name: _____

Subject's Signature: _____

Project Director Signature: _____

IRB Protocol#: _____ Expires: _____

Residency for tax purposes:

Refer to IRS site [Determine Alien Tax Status](#).

On your consent form, you indicated your tax status as:

- U.S. Citizen or Resident Alien for tax purposes and alternative methods of payment were available OR
- Nonresident Alien for tax purposes and payment was required through the RF accounts payable business system and 30% tax withholding was required.

Important Tax and Reporting Information:

By accepting payment(s) for participating in this study, certain identifying information about you may be made available to professional auditors to satisfy federal and state reporting requirements, but confidentially will be preserved. Research subject amounts are reported as "Other" income to the IRS.

- If you are a U.S. Citizen or Resident Alien for tax purposes and receive \$600 or more in a calendar year, the RF must report the amount in box 3 "Other" income on IRS form 1099-MISC
- If you are a Nonresident Alien for tax purpose – all research subject payments are subject to 30% withholding and the RF must report the payment and withholdings on IRS form 1042-S, therefore payments must be paid through the RF business systems to withhold the tax. You should consult with a tax advisor on your impact for filing federal and/or state tax returns.