

THE UNIVERSITY OF ALABAMA INDEPENDENT CONTRACTOR (IC) FORM INSTRUCTIONS

SECTION I – PAYEE INFORMATION

CWID / SS# / Tax ID# - When entering payee information, use the UA CWID if available. If CWID is not available, enter the payee's social security number or Federal tax identification number.

U.S. Citizen – If the individual is NOT a U.S. citizen or permanent resident, the Foreign National Information Form must be completed and submitted with the completed IC form.

UA Student – Please check yes if the individual is currently enrolled or has been enrolled at UA in the last 12 months. Also check yes if the individual graduated from UA in the past 12 months.

UA employee – Check yes if the individual is currently on payroll or has been on payroll in the past 12 months.

Retiree – Check yes if the individual retired from UA or any other Alabama Teachers/Employees Retirement Systems (TRS/ERS) affiliated entity.

SECTION II – SERVICE INFORMATION

Time frame – The time frame should include all dates for which the individual will receive payment.

How often will the services be performed? – Please be specific and provide as much detail as possible. For example, detail how many hours per week or days per month the individual is expected to work, or the total number of hours estimated for the project. If the service to be provided will be for a total of 3 days or less, “one-time” may be stated.

Total estimated fees – Please include the total amount that will be paid for the services to be completed by the individual. Do not include travel or expense reimbursement amounts.

Nature and frequency of payments – Explain how the fee is determined. (Example: Is it an hourly or daily rate, fixed fee, or other?) Also explain how the individual will be paid. (Example: Will it be per invoice, bi-weekly, monthly, percentage of project completion, other?)

Locations where services will be performed – Describe where the services will be provided – on UA campus, at IC's home/office, multiple locations, etc. If service will be provided in multiple locations, please provide detail.

SECTION II-A – GUEST SPEAKER SERVICES

A guest speaker is defined as a non-employee engaged by the University to give one or a few lectures or presentations. The payee has no appointment with the University and is engaged for his/her expertise on a particular topic (not as a substitute for a regular instructor). A guest speaker has no responsibility for assigning grades. Some examples include: speaking/presenting at a symposium, colloquium, seminar or lecture series.

If the individual who will be performing the services is classified as a guest speaker, please complete Section II-A and then proceed to Section III. Section II-B is not required for guest speakers.

SECTION II-B – ALL OTHER SERVICES

If the individual is not a guest speaker, complete this section in its entirety. Please provide detailed answers to all questions. All questions must be completed before the IC form may be processed. “N/A” should not be used to answer any of the questions.

SECTION III – UA DEPARTMENT INFORMATION

Complete the section in its entirety. Once the IC form is processed, the Tax Office will return it to the Contact Name and email address listed in this section. If you have any questions, please contact the UA Tax Office via email at tax@fa.ua.edu or via phone at (205) 348-3281.