

### **Payments to Independent Contractors-(Services Rendered)**

Payments for services must be made directly to the individual who performs the service. An IRS Form 1099MISC will be issued by the Foundation to the recipient for income tax purposes

Direct Disbursement Request must contain the individual's full name, permanent address used for income tax purposes, Social Security Number (SSN), or Taxpayer identification number (EIN)

Request for payments for services must be accompanied by a signed Agreement for Services Rendered, contract, or an invoice for services rendered

State University System policy states that payments for services cannot be made directly by the Foundation to any employee of Florida A&M University or an affiliated organization. Therefore a W-9 form must also be completed and submitted to the FAMU Foundation