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|------------|--------------------------------------|--------|-----------|
| Vendor #   | Vendor Name and DBA (if applicable): |        |           |
| Department | Contact Name                         | Net ID | Telephone |

## INDEPENDENT CONTRACTOR – PROFESSIONAL SERVICES WORKSHEET

READ ALL INSTRUCTIONS FOR COMPLETING THIS FORM BEFORE COMPLETING THIS WORKSHEET AT <https://www.txst.edu/procurement/contracts/contract-forms.html>

The department should complete the FS-06 in conjunction with the proposed contractor in order to provide accurate responses to all required questions prior to signing and dating the form. Department may be contacted to provide additional information.

**THE PAYEE AND INDIVIDUAL COMPLETING THE FORM MUST SIGN SECTION 6 OF THIS WORKSHEET.**

**SECTION 1: PAYEE CLASSIFICATION FOR TAX PURPOSES (MUST AGREE WITH INFORMATION IN PART 1 OF IRS FORM W-9 OR W-8 FOR NON-RESIDENT ALIEN).**

## SECTION 2: INITIAL DETERMINATION THAT THE PAYEE MAY BE AN EMPLOYEE

ANSWER "YES" OR "NO" TO THE FOLLOWING (4) QUESTIONS BELOW. A RESPONSE OF "YES" TO ANY OF THE FOLLOWING (4) QUESTIONS REPRESENTS A PAYEE THAT SHOULD BE HIRED AS AN EMPLOYEE (REFER TO INSTRUCTIONS, SEC II. EXAMPLES OF PERSONS THAT ARE EMPLOYEES OF TXST AND SEC III. EXAMPLES OF PERSONS THAT MAY BE INDEPENDENT CONTRACTORS).

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|-----|----|--|
| YES | NO | 1. Is the Payee the primary provider of instructional/teaching/workshop services needed to conduct classes or courses offered by TXST, TXST Continuing Education or a TXST department or unit? "No" is an appropriate response if the individual is not the primary instructor and is being paid an honorarium as a guest speaker or to present a brief lecture in a classroom or at a conference sponsored/conducted by TXST. |
| YES | NO | 2. Is the Payee a Principal Investigator or Co-Principal Investigator on a TXST administered grant or a TXST project?  |
| YES | NO | 3. Will the Payee be supervised by or report directly to a TXST employee who has the right to change how the individual does the job?  |
| YES | NO | 4. Will the Payee supervise any TXST employee or other independent contractors paid by TXST?   |



**IF YOU ANSWERED "YES" TO ANY OF THE ABOVE FOUR (4) QUESTIONS. THE INDIVIDUAL YOU ARE HIRING MUST BE CLASSIFIED AS AN EMPLOYEE. DO NOT COMPLETE THE REMAINDER OF THIS FORM OR SUBMIT A REQUISITION AND/OR CONTRACT. CONTACT HUMAN RESOURCES FOR THE HIRING PROCESS.**

**SECTION 3: DEPARTMENTS MUST PROVIDE DETAILS OF SERVICES PERFORMED FOR PAYMENTS TO BE PROCESSED. PROVIDE EXPLANATION IN THE SPACE BELOW (ATTACH ADDITIONAL PAGES IF NEEDED). EXPLANATION SHOULD INCLUDE A DESCRIPTION OF RATES, DATES AND DELIVERABLES (DRAFT 2-PARTY AGREEMENT MUST BE ATTACHED TO REQUISITION IF APPLICABLE). FOR NON-RESIDENT ALIENS TRAVELING TO THE US PROVIDE EXPECTED TRAVEL DATES AND REASON FOR TRAVEL TO US. IF NON-RESIDENT ALIENS ARE PERFORMING SERVICES ENTIRELY OUTSIDE THE US, INCLUDE THE METHOD OF SERVICE DELIVERY (E.G. ZOOM, TEAMS, OR OTHER REMOTE FORMAT).**

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**SECTION 4: DETERMINE IF THE PAYEE CAN BE CLASSIFIED AS AN INDEPENDENT CONTRACTOR (REFER TO INSTRUCTIONS, SECTION II. EXAMPLES OF PERSONS THAT ARE EMPLOYEES OF TXST AND SECTION III. EXAMPLES OF PERSONS THAT MAY BE INDEPENDENT CONTRACTORS).**

**ANSWER "YES" OR "NO" TO QUESTIONS (1-8). IF YOU ARE HIRING AN INDIVIDUAL OR A SOLE PROPRIETOR (INCLUDING PAYMENT TO AN LLC THAT IS A DISREGARDED ENTITY), TXST MUST DETERMINE IF THE ARRANGEMENT RESULTS IN AN EMPLOYEE/EMPLOYER RELATIONSHIP. RESPONSES TO THE FOLLOWING QUESTIONS ASSIST WITH DETERMINATION IN ACCORDANCE WITH [IRS](#) RULES AND [TXST UPPS 03.04.01, 03.04.02, 03.04.04, 03.04.06](#). COMPLETE EACH QUESTION CAREFULLY AND PROVIDE AN EXPLANATION FOR ALL "YES" ANSWERS IN SECTION 5. A "YES" RESPONSE DOES NOT MANDATE EMPLOYEE CLASSIFICATION.**

|     |    |   |
|-----|----|---|
| YES | NO | 1. Is the prospective payee/independent contractor using experience or expertise gained doing similar work as a current or former TXST employee in providing the service?   |
| YES | NO | 2. Is the payee working only for TXST (he/she has no other customers/clients)? Answer 'no' if the payee has a business where services are performed for customers/clients other than TXST and <b>provide "proof of business" see Section 3</b> . If 'yes' provide details about why the payee should be classified as an independent contractor and not be classified as an employee in Section 5 below.  |
| YES | NO | 3. Is the payee a TXST employee, a former TXST employee (terminated in the last 12 months), or a TXST student employed through TXST Human Resources?  |
| YES | NO | 4. Is the work performed a key aspect of the regular business of the hiring TXST department (job normally performed by TXST employee)? <b>Refer to Instructions Section II for examples of persons required to be hired as employees and Section 3 for examples of persons that may be independent contractors.</b>   |
| YES | NO | 5. Is TXST providing assistance to the individual such as facilities, personnel support, supplies, equipment, etc.? Note: 'yes' response for a speaker who is not performing training or teaching duties may be an acceptable answer for payment as an independent contractor. While TXST facilities use may be acceptable, it is <b>required for TXST departments to provide explanation of contractor's use of TXST facilities, personnel support, supplies, equipment, etc. in Section 5 below</b> . |
| YES | NO | 6. Is TXST providing training or education concerning procedures to be followed and methods to be used by the individual in performing the services? If 'yes', <b>provide details in Section 5 below about why the payee should not be classified as an employee.</b>   |
| YES | NO | 7. Is there a regular or on-going relationship with the prospective payee/independent contractor (for example, are you paying the individual more than once or engaging the individual over multiple years)? If there is an on-going relationship, provide "proof of business" in Section 3 as documentation supporting the payee/independent contractor has a business where the service is performed for clients other than TXST.   |
| YES | NO | 8. Is TXST required to pay the individual regardless of the quality or completeness of the work?  |

**SECTION 5: IF YOU ANSWERED "YES" TO ANY OF THE QUESTIONS IN SECTION 4, PROVIDE SPECIFIC DETAILS SUPPORTING WHY THE INDIVIDUAL SHOULD BE CLASSIFIED AS AN INDEPENDENT CONTRACTOR FOR EACH "YES" RESPONSE IN THE SPACE BELOW.**

**SECTION 6: TEXAS STATE UNIVERSITY DISBURSEMENT QUALIFYING FOR FORM 1099 ISSUANCE**

Note – Information in Section 6 must agree with IRS Form W-9 (or W-8 for Non-Resident Alien) in SAP.

|  |   |                   |       |     |
|--|---|-------------------|-------|-----|
| 1. Check the appropriate box for federal tax classification: | Individual/Sole Proprietorship  | Single Member LLC |       |     |
| 2. Payee Name  |   |                   |       |     |
| 3. Payee Address (Street, City, State, Zip)                  | Street  | City              | State | Zip |
| 4. Recipient Citizenship (check one of the following):       | Citizen or Naturalized Citizen of The United States<br>A Lawful Permanent Resident Alien<br>A Nonresident Alien |                   |       |     |

**CERTIFIED BY:**

By signing below, I (Payee) agree with the statements made on this form by the individual approving payment employed with Texas State University. I understand that independent contractors are not covered under the state of TEXAS Workers' Compensation Law ([Labor Code Title 4, Subtitle A, Chapter 201](#)) and that I meet the independent contractor definition in Labor Code Title 4, Subtitle A, Chapter 201. I am a [US CITIZEN, PERMANENT RESIDENT OF THE US](#) or a [NON-RESIDENT ALIEN](#) and the address and [SSN, ITIN](#) or [FEIN](#) (above and on all related forms) is correct.

I understand that the payment from TXST is taxable income to me and that I am required to report this income on my [US TAX RETURN](#). I understand that Texas law provides that a person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her official duty shall be guilty of a misdemeanor of the second degree.

|  |               |
|--|---------------|
| <b>PAYEE USE ONLY - SIGNATURE REQUIRED</b> |               |
| Authorized Signature                       | Date          |
|  |               |
| Telephone                                  | Email Address |

**COMPLETED BY:**

|   |       |
|---|-------|
| <b>TXST USE ONLY - SIGNATURE REQUIRED</b> |       |
| Printed Name                              | Title |
| SIGNATURE                                 | Date  |

**INTERNAL USE ONLY**

|                                    |           |      |
|------------------------------------|-----------|------|
| PROCUREMENT AND STRATEGIC SOURCING | Signature | Date |
| TAX SPECIALIST                     | Signature | Date |

SEND THE COMPLETED AND SIGNED FORM TO [PURCHASING@TXSTATE.EDU](mailto:PURCHASING@TXSTATE.EDU).

**QUESTIONS ABOUT THIS FORM SHOULD BE DIRECTED TO [PURCHASING@TXSTATE.EDU](mailto:PURCHASING@TXSTATE.EDU).**