

INDEPENDENT CONTRACTOR/INDEPENDENT SERVICE PROVIDER AGREEMENT

**NEVADA SYSTEM OF HIGHER EDUCATION
ON BEHALF OF THE UNIVERSITY OF NEVADA, RENO**

I. Independent Contractor Information – All information is required. Answer questions 1 through 4 below.

Independent Contractor Name _____
Last First MI

Name of Business, if other than above _____

Contractor must complete Form W-9 as Page 7 of this Agreement, and must include a notarized affidavit as page 10 of this Agreement, if applicable.
Please direct any questions to icgs@unr.edu.

1. Does Nevada System of Higher Education (NSHE) pay others, as employees, who perform the same duties that are to be performed by this independent contractor? YES NO

2. Is the recommended Independent Contractor a current or former (during the past twelve months) employee of NSHE (which includes College of Southern Nevada, Desert Research Institute, Great Basin College, Nevada State College, Truckee Meadows Community College, UNLV, UNR, Western Nevada College, or any NSHE System Administration Offices)? YES NO

If the answer to question 2 is YES, do NOT proceed with this form. Process the payment on an employment document.

3. Is the recommended Independent Contractor related to an NSHE employee? YES NO

If the answer to question 3 is YES, do NOT proceed with this form. Under the Board of Regents Conflict of Interest Policy (BOR Title 4 Chapter 10) payment is not allowed.

4. Is the recommended Independent Contractor a U.S. citizen or lawful permanent resident (green card holder)? YES NO

If NO, contact the Nonresident Alien Tax Specialist at nra@unr.edu or 784-6663 for additional documentation requirements and approval of Section VII.

II. Contract Effective Dates, Scope of Services, and Payment Terms.

This Contract shall be effective from _____ to _____.

1. **Explain in detail** what the Independent Contractor will do (specifically, what will be done, where the work will be accomplished, and when the work will be completed).

2. Indicate the total amount of the payment and the date when the payment will be made. If this contract exceeds 45 days in length and if completion benchmarks have been agreed to and progress payments are to be made, indicate each benchmark and its associated progress payment dollar amount. The final payment date should be the ending date of this contract.

III. Evaluation for Determining Independent Contractor Status

Hiring personnel are responsible for the work individuals are to do and providing information to properly classify them as employees or independent contractors. The following questions are intended to measure the extent of control which the University/NSHE may exercise over the worker. Generally, if there is a good deal of control over what the worker does and how the worker does the work, there should be an employee relationship established. If there are few elements of control, an independent contractor relationship may be appropriate. See definitions in Independent Contractors Procedures.

- | | YES | NO |
|---|--------------------------|--------------------------|
| 1. Must the service provider follow substantial instructions? <u>If YES, describe the type of direction and control, and who will supervise the services:</u> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Are substantive training, guidance, and/or assistance provided to the Contractor? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is the Contractor's job substantively integrated in the general operation of the department/University/NSHE? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Are services rendered personally by the Contractor? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Does the Contractor hire, supervise, and pay assistant workers? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Does this arrangement contemplate continuing or recurring work? <u>If YES, explain:</u> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Does the University/NSHE establish set hours of work? | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Is there a full time requirement? | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Will the services be performed on the University/NSHE premises? | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Does the University/NSHE require that the work be done in a specific order or sequence? | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Is regular accountability required? | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Is payment by the hour/week/month as opposed to payment by the job worked or task completed? | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Does the University/NSHE furnish equipment, tools, or supplies to the Contractor? | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. Does the contractor have significant capital investment in the facilities used in performing services? | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. Does any profit or loss accrue to the contractor? | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. Is the contractor actively engaged in providing these or similar services to non-University/non-NSHE entities? <u>If YES, provide the names of three clients for whom similar services were or are being performed:</u> | <input type="checkbox"/> | <input type="checkbox"/> |
| 17. Can the contractor be discharged even if the contract terms are being met? | <input type="checkbox"/> | <input type="checkbox"/> |
| 18. Does the contractor have the right to terminate without contract liability? | <input type="checkbox"/> | <input type="checkbox"/> |
| 19. Has the contractor ever performed this or other services for the University or NSHE in the past? <u>If YES, when:</u> | <input type="checkbox"/> | <input type="checkbox"/> |

IV. Insurance Requirements

The Contractor shall not commence work before proof of the required insurance is evidenced by a Certificate of Insurance on an ACORD 25 form, provided by the Contractor's insurance agent or broker. By endorsement to all general and umbrella or excess liability policies, the "Board of Regents, Nevada System of Higher Education" shall be named as an **additional insured** for all liability arising from the contract. The Certificate of Insurance must be filed with the contract so that it can be found in the event of a loss. Prior approval of the insurance policies by NSHE, shall be a condition precedent to any payment of consideration under this Contract. The Contractor shall, at Contractor's sole expense, procure, maintain, and keep in force for the duration of the Contract the following insurance conforming to the minimum requirements specified below:

1. I UNDERSTAND THAT **PAYMENT(S) WILL NOT BE PROCESSED UNLESS THE AFFIDAVIT AND/OR OTHER INSURANCE REQUIREMENTS listed below ARE FULLY MET, if applicable.**

| | | | |
|----------------------|------|----------------------|------|
| Initial – Contractor | Date | Initial - Department | Date |
|----------------------|------|----------------------|------|

2. Workers' Compensation and Employer's Liability Insurance

| | | |
|---|--------------------------|--------------------------|
| | YES | NO |
| (a) Does the Contractor have employees? | <input type="checkbox"/> | <input type="checkbox"/> |

*If the answer to question (a) is **YES**, the Contractor shall provide proof of workers' compensation insurance per NRS 616B.627 or proof that compliance with the provisions of Nevada Revised Statutes, Chapters 616A-D and all other related chapters, is not required.*

(b) The Workers' Compensation Insurance is not required if the Contractor is:

- To receive only travel reimbursements, and/or travel expenses are to be paid to vendor(s) directly on behalf of the Contractor using a PCard or request for payment, i.e., no fee or honorarium is to be paid to the contractor.
- Another U.S. institution's faculty member who is covered under the U.S. institution's workers' compensation insurance policy.
- An individual and **NOT** a sole proprietor. *NRS 616A.310 defines a "SOLE PROPRIETOR" as a self-employed owner of an unincorporated business and includes: working partners and members of working associations.*

If any of the above applies, then skip to item 3 below.

(c) The Workers' Compensation Insurance is not required if the contractor is, per NRS 616A.110:

- To be employed in casual and not in the course of the trade, business, profession, or occupation of his employer.
- To be engaged as a theatrical or state performer or in an exhibition.
- To perform services as a musician merely casual in nature and not lasting more than 2 consecutive days, and not recurring for the same employer, as in wedding receptions, private parties, and similar miscellaneous engagements.
- To be engaged in household domestic service, farm, dairy, agricultural, or horticultural labor, or in stock or poultry raising, except as otherwise provided in [chapters 616A to 616D](#), inclusive, of NRS.
- To perform services as a voluntary ski patrolman who receives no compensation for his services other than meals, lodging, or use of the ski tow or lift facilities.
- To perform services as a sports official for a nominal fee at a sporting event that is amateur, intercollegiate, or interscholastic and is sponsored by a public agency, public entity, or private or nonprofit organization. As used in this subsection, "sports official" includes an umpire, referee, judge, scorekeeper, timekeeper, or other person who is a neutral participant in a sporting event.
- A clergyman, rabbi, or lay reader in the service of a church, or any person occupying a similar position with respect to any other religion.

- A real estate broker, broker-salesman, or salesman licensed pursuant to [chapter 645](#) of NRS.
- i. To sell or solicit the sale of products, in person or by telephone:
 - a. On the basis of a deposit, commission, purchase for resale, or similar arrangement specified by the Administrator by regulation, if the products are to be resold to another person in his home or place other than a retail store; or
 - b. To another person from his home or place other than a retail store;
- ii. To receive compensation or remuneration based on sales to customers rather than for the number of hours that he works; and
- iii. To pursuant to a written agreement with the person for whom the services are performed which provides that he is not an employee for the purposes of this chapter. [11:168:1947; A 1953, 99; 1955, 915]— (NRS A 1969, 1100; 1975, 1018; 1977, 194; 1979, 949; 1985, 1077; 1995, 2129; 1997, 162; [2003, 1584](#))

If any of the above applies, then skip to item 3 below.

- (d) Nevada law allows the following to reject workers' compensation coverage **if they do not use employees or subcontractors in the performance of work under the contract.** Indicate the appropriate category below :

- Sole proprietors (NRS 616B.627 and NRS 617.210).
- Unpaid officers of quasi-public, private, or nonprofit corporations (NRS 616B.624 and NRS 617.207).
- Unpaid managers of limited liability companies (NRS 616B.624 and NRS 617.207).
- An officer or manager of a corporation or limited liability company who owns the corporation or company (NRS 616B.624 and NRS617.207).

If the Contractor has **rejected workers' compensation** coverage under applicable Nevada law, the Contractor **must indicate** the basis for the rejection of coverage **above**; and **complete, sign, and have notarized an Affidavit of Rejection of Coverage.** The Affidavit of Rejection forms can be found at: <http://www.bcn-nshe.org/downloads/?deptID=Workers%20Compensation>.

3. Commercial General Liability (Minimum Limits)

- (a) Does the Contractor have a Commercial General Liability policy?

YES NO

*If the answer to question (a) is **YES**, the Contractor shall provide a Certificate of Insurance for Commercial General Liability with the following minimum limits:*

| | |
|---|-------------|
| Each Occurrence | \$1,000,000 |
| Products/Completed Operations Aggregate | \$1,000,000 |
| Personal and Advertising Injury | \$1,000,000 |
| General Aggregate | \$1,000,000 |

*If the answer to question (a) is **NO**; or if the Contractors limits do not meet the requirement shown above, contact the Risk Management office (775) 784-6139.*

4. Business Auto Liability Insurance

- (a) Will the Contractor drive onto NSHE property and/or transport NSHE employees or students?

YES NO

*If the answer to question (a) is **NO**, evidence of business auto liability insurance is not required.*

(b) Does the Contractor have a Business Auto Liability policy? YES NO

If the answer to questions (a) and (b) is YES, the Contractor shall provide a Certificate of Insurance for Business Auto Liability with the following minimum limits for Owned, Non-Owned, or Hired Automobiles:

Per Accident, Combined Single Limit \$1,000,000

If the answer to question (b) is NO, please contact the Risk Management office, (775) 784-6139.

5. High Risk Activities

Activities involving aircraft, boats, and chartered buses will require additional insurance. Architects, Engineers, Construction Contractors, Professional Consultants, Medical Affiliations, and high risk activities will require higher limits than discussed above. Contact the Risk Management office, (775) 784-6139, when you have a question about the nature of the activity and insurance requirements.

V. Payment Source

The total amount paid to the contractor will be subject to IRS 1099 or 1042-S (if nonresident alien) reporting guidelines, unless receipts are submitted for travel expenses or meals are paid based on the employee per diem rates. Payment(s) will be made upon receipt of independent contractor invoice.

| FUND | AGCY | ORGN | OBJT | SOBJ | BACC | DESCRIPTION <small>Include last four digits of PCard, if applicable</small> | AMOUNT <small>Due to Contractor</small> | AMOUNT <small>Prepaid by Dept.</small> |
|------|------|------|------|------|------|--|--|---|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

Total Due to Contractor: _____

Total Prepaid by Department: _____

Total Expenses: _____

Disposition of check(s)

- Mail as addressed
- Pick up at Cashier's – **attach a written justification if the department to pick up**
- Other: _____
(Note: Checks will **NOT** be sent to campus mail stops)

Encumbrance & Invoice(s)

- Encumber amounts listed above
(Note: **Invoice(s) must be submitted**)
- Pay without invoice

Note: Any agreements with a total cost of at least \$25,000.00 may be subject to bidding requirements. If the total payment on this contract is at least \$25,000.00 or if the aggregated total payment to a given contractor is \$25,000.00 or more, the contracting department needs to provide substantiation for the single source in addition to this independent contractor agreement. The information, as with all purchase contracts, is public information and subject to review by auditors and the public. The Sole Source Justification form is available at <http://www.unr.edu/vpaf/controller/Forms/indepcont.html>.

Authorized Account Signature Date

Department Contact Name Phone Number E-mail Address

VI. Independent Contractor Agreement - Terms and Conditions

A contract between the Board of Regents of the Nevada System of Higher Education, hereinafter referred to as NSHE, and Independent Contractor, hereinafter referred to as Contractor.

Preamble

WHEREAS, NRS 284.173 authorizes elective officers, heads of departments, boards, commissions, or institutions to engage the services of persons as Independent Contractors; and

WHEREAS, it is deemed that the services of Contractor herein specified are both necessary and desirable and in the best interests of NSHE; and

WHEREAS, Contractor represents that it is duly qualified and able to render the services hereinafter described:

NOW, THEREFORE, in consideration of the aforesaid premises, the parties hereto mutually agree as follows:

1. The period of this Agreement shall be effective from dates stated on this form, unless revoked by either party as set forth in Paragraph (2).
2. This agreement may be revoked without cause by either party prior to the date set forth in Paragraph (1) by notifying the other party in writing at least ten (10) days in advance of the effective date of the termination specified in such notice.
3. The parties agree to the services to be performed. These are stated on the reverse side, or in attachments, which are made a part of the agreement by reference thereto.
4. Contractor agrees to provide the services set forth in Paragraph (3) for a total cost not to exceed the amount stated on the Payment Terms.
5. Governing Law: Consent to Jurisdiction. This Agreement will be deemed entered into in Nevada and will be governed by and interpreted in accordance with the laws of the State of Nevada. The parties agree that any dispute arising under the Agreement will be resolved in the state court in Washoe County, Nevada, and the parties hereby expressly consent to jurisdiction therein. This agreement shall be construed and interpreted according to the laws of the State of Nevada.
6. The Contractor shall neither assign, transfer, nor delegate any rights, obligations, or duties under this agreement without the prior written consent of NSHE.
7. The books, records, documents, and accounting procedures and practices of the Contractor relevant to this agreement shall be subject to inspection, examination, and audit by NSHE.
8. Any reports, studies, photographs, negatives, or other documents or drawings prepared by Contractor in the performance of its obligations under this agreement shall be the exclusive property of NSHE and all such materials, if any, shall be remitted to NSHE by Contractor upon completion, termination, or cancellation of this agreement. Contractor shall not use, willingly allow or cause to have such materials, if any, used for any purpose other than the performance of Contractor's obligations under this agreement without the prior written consent of NSHE.
9. Contractor agrees to indemnify and save and hold the Board of Regents of the Nevada System of Higher Education, the Nevada System of Higher Education, the university, their agents, officers, and employees harmless from any and all claims, causes of action, or liability arising from the performance of this agreement by Contractor or Contractor's agents, officers, or employees.
10. The parties agree that Contractor is an Independent Contractor and that this agreement is entered into in accordance with NRS 284.173, which statute in pertinent part provides that the Contractor is not an employee of NSHE and:
There shall be no:
 - (a) Withholding of income taxes by NSHE;
 - (b) Industrial insurance coverage provided by NSHE;
 - (c) Participation in group insurance plans which may be available to employees of NSHE;
 - (d) Participation or contributions by either the Independent Contractor or NSHE to the public employees retirement system;
 - (e) Accumulation of vacation leave or sick leave;
 - (f) Unemployment compensation coverage provided by NSHE if the requirements of NRS 612.085 for Independent Contractors are met.
11. The Nevada System of Higher Education is an equal opportunity/affirmative action employer and does not discriminate on the basis of race, color, religion, sex, age, creed, national origin, veteran status, physical, or mental disability in any program or activity it operates. NSHE employs only U.S. citizens and individuals lawfully authorized to work in the U.S.
12. This agreement constitutes the entire agreement between the parties and may only be modified by a written amendment signed by the parties.
13. Written notices required under this agreement shall be sent certified mail, return receipt requested.
14. **CONTRACT TERMINATION.**

- (a) **Termination Without Cause.** Any discretionary or vested right of renewal notwithstanding, this Contract may be terminated upon written notice by mutual consent of both parties or unilaterally by either party without cause.
- (b) **NSHE Termination for Non-appropriation.** The continuation of this Contract beyond the current biennium is subject to and contingent upon sufficient funds being appropriated, budgeted, and other wise made available by the NSHE Legislature and/or federal sources. NSHE may terminate this Contract, and Contractor waives any and all claim(s) for damages, effective immediately upon receipt of written notice (or any date specified therein) if for any reason the Contracting Agency's funding from NSHE and/or federal sources is not appropriated or is withdrawn, limited, or impaired.
- (c) **Cause Termination for Default or Breach.** A default or breach may be declared with or without termination. This Contract may be terminated by either party upon written notice of default or breach to the other party as follows:
 - i. If Contractor fails to provide or satisfactorily perform any of the conditions, work, deliverables, goods, or services called for by this Contract within the time requirements specified in this Contract or within any granted extension of those time requirements; or
 - ii. If any NSHE, county, city, or federal license, authorization, waiver, permit, qualification, or certification required by statute, ordinance, law, or regulation to be held by Contractor to provide the goods or services required by this Contract is for any reason denied, revoked, debarred, excluded, terminated, suspended, lapsed, or not renewed; or
 - iii. If Contractor becomes insolvent, subject to receivership, or becomes voluntarily or involuntarily subject to the jurisdiction of the bankruptcy court; or
 - iv. If NSHE materially breaches any material duty under this Contract and any such breach impairs Contractor's ability to perform; or
 - v. If it is found by NSHE that any quid pro quo or gratuities in the form of money, services, entertainment, gifts, or otherwise were offered or given by Contractor, or any agent or representative of Contractor, to any officer or employee of NSHE with a view toward securing a contract or securing favorable treatment with respect to awarding, extending, amending, or making any determination with respect to the performing of such contract.
- (d) **Time to Correct.** Termination upon a declared default or breach may be exercised only after service of formal written notice as specified in paragraph (2), and the subsequent failure of the defaulting party within 10 calendar days of receipt of that notice to provide evidence, satisfactory to the aggrieved party, showing that the declared default or breach has been corrected.
- (e) **Winding Up Affairs Upon Termination.** In the event of termination of this Contract for any reason, the parties agree that the provisions of this paragraph survive termination:

- i. The parties shall account for and properly present to each other all claims for fees and expenses and pay those which are undisputed and otherwise not subject to set off under this Contract. Neither party may withhold performance of winding up provisions solely based on nonpayment of fees or expenses accrued up to the time of termination;
 - ii. Contractor shall satisfactorily complete work in progress at the agreed rate (or a pro rata basis if necessary) if so requested by the Contracting Agency;
 - iii. Contractor shall execute any documents and take any actions necessary to effectuate an assignment of this Contract if so requested by the Contracting Agency;
 - iv. Contractor shall promptly deliver into NSHE possession all proprietary information in accordance with paragraph (20).
15. **REMEDIES.** Except as otherwise provided for by law or this Contract, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including, without limitation, actual damages, and to a prevailing party reasonable attorneys' fees and costs. It is specifically agreed that reasonable attorneys' fees shall include without limitation \$125 per hour for NSHE-employed attorneys. NSHE may set off consideration against any unpaid obligation of Contractor to any NSHE agency.
 16. **LIMITED LIABILITY.** NSHE will not waive and intend to assert available NRS chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to punitive damages. Liquidated damages shall not apply unless otherwise specified in the incorporated attachments. Damages for any NSHE breach shall never exceed the amount of funds appropriated for payment under this Contract, but not yet paid to Contractor, for the fiscal year budget in existence at the time of the breach. Damages for any Contractor breach shall not exceed 150% of the contract maximum "not to exceed" value. Contractor's tort liability shall not be limited.
 17. **FORCE MAJEURE.** Neither party shall be deemed to be in violation of this Contract if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, act of public enemy, accidents, fires, explosions, or acts of God, including, without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the Contract after the intervening cause ceases.
 18. **GOVERNMENT OBLIGATIONS.** Contractor shall be responsible for all applicable federal, NSHE, and local government obligations. Contractor will be responsible to pay all taxes, assessments, fees, premiums, permits, and licenses required by law. Real property and personal property taxes are the responsibility of Contractor in accordance with NRS 361.157 and 361.159. Contractor warrants that it has a valid business license. Contractor agrees to be responsible for payment of any such government obligations not paid by its subcontractors during performance of this Contract. NSHE may set-off against consideration due any delinquent government obligation.
 19. **WAIVER OF BREACH.** Failure to declare a breach or the actual waiver of any particular breach of the Contract or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.
 20. **SEVERABILITY.** If any provision contained in this Contract is held to be unenforceable by a court of law or equity, this Contract shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of this Contract unenforceable.
 21. **PUBLIC RECORDS.** Pursuant to NRS 239.010, information or documents received from Contractor may be open to public inspection and copying. NSHE will have the duty to disclose unless a particular record is made confidential by law or a common law balancing of interests. Contractor may clearly label individual documents as a "trade secret" or "confidential" provided that Contractor thereby agrees to indemnify and defend NSHE for honoring such a designation. The failure to so label any document that is released by NSHE shall constitute a complete waiver of any and all claims for damages caused by any release of the records. If a public records request for a labeled document is received by NSHE, NSHE will notify Contractor of the request and delay access to the material until seven working days after notification to Contractor. Within that time delay, it will be the duty of Contractor to act in protection of its labeled record. Failure to so act shall constitute a complete waiver.
 22. **CONFIDENTIALITY.** Contractor shall keep confidential all information, in whatever form, produced, prepared, observed, or received by Contractor to the extent that such information is confidential by law or otherwise required by this Contract.
 23. **FEDERAL FUNDING.** In the event federal funds are used for payment of all or part of this Contract:
 - (a) Contractor certified, by signing this Contract, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency. This certification is made pursuant to the regulations implementing Executive Order 12549, Debarment and Suspension, 28 C.F.R. pt. 67, § 67.510, as published as pt. VII of the May 26, 1988, Federal Register (pp. 19160-19211), and any relevant program-specific regulations. This provision shall be required of every subcontractor receiving any payment in whole or in part from federal funds.
 - (b) Contractor and its subcontractors shall comply with all terms, conditions, and requirements of the Americans with Disabilities Act of 1990 (P.L. 101-136), 42 U.S.C. 12101, as amended, and regulations adopted thereunder contained in 28 C.F.R. 26.101-36.999, inclusive, and any relevant program-specific regulations.
 - (c) Contractor and its subcontractors shall comply with the requirements of the Civil Rights Act of 1964, as amended, the Rehabilitation Act of 1973, P.L. 93-112, as amended, and any relevant program-specific regulations, and shall not discriminate against any employee or offeror for employment because of race, national origin, creed, color, sex, religion, age, disability, or handicap condition (including AIDS and AIDS-related conditions.)
 24. **WARRANTIES.**
 - (a) General Warranty. Contractor warrants that all deliverables and work product under this Contract shall be completed in a workmanlike manner consistent with standards in the trade, profession, or industry; shall conform to or exceed the specifications set forth in the incorporated attachments; and shall be fit for ordinary use, of good quality, with no material defects.
 - (b) Millennium Compliance. Contractor warrants that any information system application(s), during or after the calendar year 2000, shall not experience abnormally ending and/or invalid and/or incorrect results from the application(s) in the operating and testing of the business of NSHE. This warranty includes, without limitation, century recognition, calculations that accommodate same century and multicentury formulas and data values and date data interface values that reflect the century. Pursuant to NRS 41.0321, NSHE is immune from liability due to any failure of millennium compliance.
 25. **PROPER AUTHORITY.** The parties hereto represent and warrant that the person executing this Contract on behalf of each party has full power and authority to enter into this Contract. Contractor acknowledges that as required by statute or regulation this Contract is effective only after approval by the NSHE Board of Examiners and only for the period of time specified in the Contract. Any services performed by Contractor before this Contract is effective or after it ceases to be effective are performed at the sole risk of Contractor.
 26. **CONFLICT IN CONTRACT TERMS.** In the event of a conflict in terms between this NSHE Independent Contractor Agreement/Independent Service Provider Agreement and the Contractor's own form of agreement, the terms of the NSHE Independent Contractor Agreement take priority.

Request for Taxpayer Identification Number and Certification

**Give form to the
requester. Do not
send to the IRS.**

| | | |
|---|--|---|
| Print or type See Specific Instructions on page 2. | Name (as shown on your income tax return) | |
| | Business name, if different from above | |
| | Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶ | |
| | Address (number, street, and apt. or suite no.) | Requester's name and address (optional) |
| | City, state, and ZIP code | |
| | List account number(s) here (optional) | |

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

| |
|--------------------------------|
| Social security number |
| or |
| Employer identification number |

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

| | | |
|------------------|----------------------------|--------|
| Sign Here | Signature of U.S. person ▶ | Date ▶ |
|------------------|----------------------------|--------|

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

VII. Foreign Nationals

Foreign nationals may not be contracted, paid, or reimbursed without documentation substantiating the individual's immigration status **PRIOR TO** the commencement of services. Contact the Nonresident Alien Tax Specialist for information and approval. Payments to foreign national contractors are subject to 30% federal income tax withholding. All payments will be reported on Form 1042-S.

Approval of NSHE Nonresident Alien Tax Specialist Date

VIII. Signatures

The total amount paid to the contractor will be subject to IRS 1099 or 1042-S (if nonresident alien) reporting guidelines, unless receipts are submitted for travel expenses. Payment(s) will be made upon receipt of independent contractor invoice.

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|---|---|
| <p><u>CERTIFICATION:</u> Based on the above, it is my determination that the desired service should be most properly obtained from a hired contractor. I acknowledge that the University may hold my department financially responsible for an additional taxes, interest, and penalties that the IRS may assess due to misclassification.</p> | <p><u>AGREEMENT:</u> I have read and agree to the above representations and assert that they are true and correct. Workers' Compensation: I acknowledge that the University of Nevada, Reno will not be considered to be my employer, and is not liable as a principal contractor to me for any compensation or other damages as a result of an industrial injury or occupational disease incurred in the performance of these services. I further agree to the scope, terms, and conditions set forth by this document, and acknowledge that <u>THIS CONTRACT IS NOT FULLY EXECUTED UNTIL SECTION IX IS COMPLETED [in addition to section VII for foreign nationals].</u></p> |
| <p>Authorized Hiring Signature Date</p> | <p>Contractor Signature Date</p> |
| <p>Printed Name of Authorized Signer</p> | <p>Printed Name of Contractor/Business Name</p> |
| <p>Department Mail Stop</p> | <p>Mailing Address</p> |
| <p>Building Room</p> | <p>City State Zip</p> |
| <p>Department Contact Name</p> | <p>Country, if other than the U.S.</p> |
| <p>Department Contact E-mail Address</p> | <p>Contractor E-mail Address</p> |
| <p>Telephone No. Fax No.</p> | <p>Telephone No. Fax No.</p> |

IX. Determination/Approval

NSHE Independent Contractor Review Authority

Approval of NSHE Independent Contractor Review Authority Date

