

If I receive money from taking part in this research study, is it taxable?

If you take part in a research study at Dartmouth-Hitchcock at any of its locations, you may receive money for your time, for travel, or for both. To help Dartmouth-Hitchcock obey the laws of the Internal Revenue Service (IRS) we are asking you to fill out an alternative to the IRS Form W-9. This form is used to tell you and the IRS how much taxable money you receive every calendar year. The form requires you to certify with your signature that you are a U.S. citizen or a resident alien and to provide your Social Security number or Individual Taxpayer Identification number.

If you choose not to provide your Social Security number or Individual Taxpayer Identification number, you will not be paid. If you choose not to certify your citizenship or status as a resident alien, you will not be paid. You can take part in the study and choose not to be paid.

When you are paid to take part in a research study, some of this money may be taxable. Dartmouth-Hitchcock keeps track of the amount of money it pays to you.

When you are paid to participate in a clinical trial at Dartmouth-Hitchcock, there are two kinds of payment:

1. You get a fixed amount of money. You are not asked for receipts or the miles you drove. This kind of payment may be taxable.
2. The amount of money you get paid depends upon the number of miles you drove or the receipts you give us. This kind of payment is not likely to be taxable.

At the end of the year if you receive \$600 or more, we will send you and the IRS a form called a 1099 which shows how much taxable money you were paid.