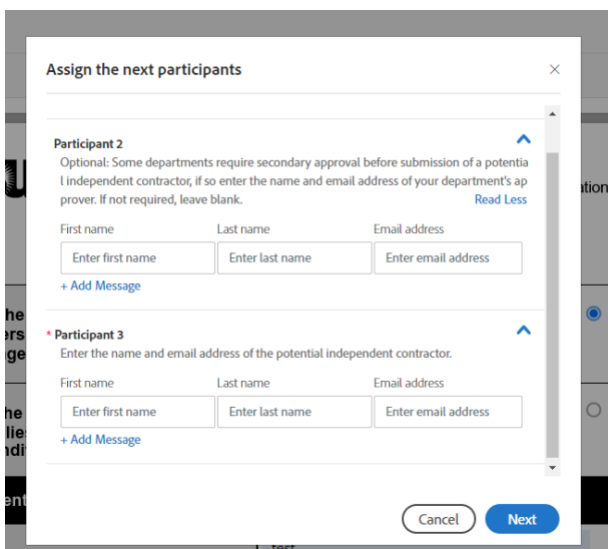


To receive approval from Tax Services for an individual to be treated as an independent contractor, you must submit an independent contractor checklist. Once approved, attach the ICC to your requisition request. The ICC is required in most cases where services are requested for an individual or an individual acting through a single-member limited liability company they own, but there are limited exceptions. The checklist does not need to be completed for the following services:

- Athletic officials.
- Board members.
- Corporations, partnerships or other business entities not operating as a single-member LLC.
- Expense reimbursement only — no service or honorarium payment is included.
- Guest lecturers and speakers who visit for fewer than two weeks.
- Individuals who perform external peer review consulting services as part of departmental or program accreditation or performance monitoring.
- Payments to a service provider that will not exceed \$600 across the university in a single calendar year.
- Performers who give a limited number of performances, including DJs and artists.
- Photographers and short-term, project-based videographers.
- Service providers for construction or tenant improvement.
- Service providers for tangible goods or equipment rentals.
- Standardized patients.
- Writers, if the payment is for an article published in an ASU publication or website.

The ICC has four steps:

1. An ASU department representative must initiate the form by visiting the [Financial Services forms webpage](#) and selecting the Independent Contractor Determination Checklist. The department representative will complete the questions indicated for the ASU department. Once the department representative signs the form, it will prompt them to assign the subsequent participants.



2. Departmental approver — optional.
 - a. The department determines if this step will need to be completed by the departmental representative in step one. This step is for departments that require a central departmental person to review the form before it is sent to the service provider. If a review is not required, the representative can leave Participant 2 blank and go to Participant 3.
3. Service Provider.
 - a. The potential contractor must provide information about themselves and their background to support the selection to treat them as ASU contractors. The potential contractor should enter the information under Participant 3.
4. Tax accounting.
 - a. The final step is the completion of the review by Tax Services. They will contact the department representative with any questions about the form. Tax Services is included as the final signer, so the department representative will not need to enter additional information.

The department representative can [update an email address or recipient](#) if the previous recipient has not signed.

Financial Services recommends [reviewing the Independent Contractor Determination Checklist PDF](#) for reference.