



**INSTRUCTIONS FOR COMPLETING  
REPORT OF PAYMENTS FROM INDEPENDENT ACTIVITY FUNDS (IAFs)  
TO MCPS STUDENTS FOR PERSONAL SERVICES**

1. MCPS Form 280-47 is to be used to report payments from IAFs to MCPS students only, as per MCPS Regulation DIA-RB.
2. All MCPS students are exempt from FICA tax, and no deduction for U.S. or State income taxes are made from their payments.
3. Each student's name appears only once on the report. If several payments have been made to the same student during the month, the amounts must be totaled and entered on a single line.
4. Enter the student's total IAF payments for the month in the seventh column.
5. Payments are reported in the calendar year in which they are made. For example, if payment is made after December 31 for services performed before January 1, it must be reported in the current calendar year.
6. Check the correction box if the information reported is a correction of previously reported payments.
7. Total the last column on each page and enter at line 1. Enter the total of all pages on page 1 at line 2.
8. Send MCPS Form 280-47 to the Division of Controller, CESC, Room 156, no later than the 20th of the following month. Send the December payment information on December 15. Services incurred after December 15 are paid after January 1 per MCPS Regulation DIA-RA.
9. Please refer questions to the Division of Controller, 301-279-3115, [1099@mcpsmd.org](mailto:1099@mcpsmd.org), or Internal Audit, 301-279-3191.