



Independent Activity Funds

Report of Payments to Independent Contractors

(Persons who are neither MCPS Employees nor MCPS Students)

for Personal Services for the Month of _____

MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland 20850

MCPS Form 280-47A
May 2009

| | |
|--|--|
| School Name _____ School Number _____ | |
| Name _____ <input type="checkbox"/> EIN # or <input type="checkbox"/> SSN # _____ <i>Last First MI</i> | <input type="checkbox"/> W-9 Attached <input type="checkbox"/> W-9 on file <input type="checkbox"/> Correction |
| Home Address _____ <i>Street City State ZIP Code</i> | IAF Payments |
| Dates and Description of Services: | |
| \$ _____ | |
| Name _____ <input type="checkbox"/> EIN # or <input type="checkbox"/> SSN # _____ <i>Last First MI</i> | <input type="checkbox"/> W-9 Attached <input type="checkbox"/> W-9 on file <input type="checkbox"/> Correction |
| Home Address _____ <i>Street City State ZIP Code</i> | IAF Payments |
| Dates and Description of Services: | |
| \$ _____ | |
| Name _____ <input type="checkbox"/> EIN # or <input type="checkbox"/> SSN # _____ <i>Last First MI</i> | <input type="checkbox"/> W-9 Attached <input type="checkbox"/> W-9 on file <input type="checkbox"/> Correction |
| Home Address _____ <i>Street City State ZIP Code</i> | IAF Payments |
| Dates and Description of Services: | |
| \$ _____ | |
| Name _____ <input type="checkbox"/> EIN # or <input type="checkbox"/> SSN # _____ <i>Last First MI</i> | <input type="checkbox"/> W-9 Attached <input type="checkbox"/> W-9 on file <input type="checkbox"/> Correction |
| Home Address _____ <i>Street City State ZIP Code</i> | IAF Payments |
| Dates and Description of Services: | |
| \$ _____ | |
| 1. Total This Page | |
| 2. Total All Pages, on Page 1 Only | |
| Submitted By: | |
| _____ /_____/_____ <i>Signature, Financial Agent</i> | _____ /_____/_____ <i>Date</i> |
| Approved By: | |
| _____ /_____/_____ <i>Signature, Principal or Designee</i> | _____ /_____/_____ <i>Date</i> |

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

1. MCPS Form 280-47A is to be used to report payments from IAF to independent contractors only; that is, persons who are neither MCPS employees nor MCPS students, as per MCPS Regulation DIA-RB.
2. Each independent contractor will complete and sign an IRS Form W-9 prior to making any payments. A Form W-9 need only be completed by a new supplier one time. Forward the original Form W-9 to the Division of Controller with MCPS Form 280-47A and retain a copy for the school records. Form W-9 can be found under <http://www.montgomeryschoolsmd.org/departments/accounting/acctpay.shtm>.
3. Independent contractors do not have either FICA tax or U.S. and state income taxes deducted from their IAF payments.
4. Each independent contractor's name must appear only once on the report. If several payments have been made to the same person during the month, total the amount and enter on a single line.
5. Payments are reported for the calendar year in which they are made. For example, if payment is made after December 31 for services performed before January 1, report the payment in the year in which the payment was issued.
6. Total the right-most column on each page, and enter at line 1. Enter the total of all pages on page 1 at line 2.
7. Check the correction box if the information is a correction of previously reported payments.
8. Send MCPS Form 280-47A with IRS W-9 (new suppliers only) to the Division of Controller, no later than the 20th of the following month. Send the December payment information on December 15. Services incurred after December 15 are to be paid after January 1 of the following year per MCPS Regulation DIA-RA.
9. Please refer questions to the Division of Controller, 301-279-3115, e-mail to 1099@mcpsmd.org, or the office of Internal Audit, 301-279-3191.