



## Consultant Services Agreement Invoice Instructions

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Dear Consultant:

In order for JPL to process your invoice in a timely manner, you must submit an invoice that meets the requirements outlined below.

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### Invoice Requirements:

- Consultant's name, address, phone number
- Invoice number
- Invoice date
- Consultant Agreement number
- Brief description of work performed
- Consultant services: period of performance, total number of days worked, number of days worked in California (if applicable), daily rate
- Use of private automobile
- Other travel expenses
- Total travel and expenses
- Current amount due (compensation + expenses)
- Project and task numbers (JPL account numbers)
- Certification statement
- Consultant signature (Consultant signs after reading certification statement)
- JPL approval; includes Cognizant Technical Manager's (CTM) signature, printed name, date, & extension

*Submit the invoice and any required backup documents to the JPL Cognizant Technical Manager (CTM) for approval. The CTM will forward the approved invoice to the Invoice Management Section for processing.*

**Notice of Potential Tax Withholding-** JPL is legally obligated to withhold federal and/or state income tax from certain contractor and consultant payments when required by law.

A state tax of 7% may be deducted from payments for the following: (1) labor for services, including customization of tangible goods, performed in California or (2) rental or lease of real or tangible property in California or (3) Royalties for software licenses used in California. Entities subject to this California Tax Reporting and Withholding include: contractors, sole proprietors, corporations, LLC companies and partnerships that do not have a permanent place of business in California or are not registered to do business in California.

Payments made to non-U.S. resident alien contractors, sole proprietors, corporations etc. are subject up to 30% federal tax withholding for: (1) services, including customization of tangible goods, performed in the United States (2) rental or lease of real or tangible property in the United States or (3) Royalties for software licenses used in the United States. Non-U.S. resident individual sole proprietors may be exempt from federal tax withholding or entitled to a reduction in federal taxes withheld if they claim exemption under an existing tax treaty between their country of origin and the United States.