



Jet Propulsion Laboratory
 Invoice Management Section
 Mail Stop 601-208
 4800 Oak Grove Drive
 Pasadena, CA 91109-8099

Basic Ordering Agreement (BOA) Invoicing Instructions

Dear Supplier:

Submit one invoice per email with any required backup documents in PDF format to:

subcontract.invoices@jpl.nasa.gov

SUMMARY INVOICE (SAMPLE INVOICE #1 & #2)

- 1. Invoice date
- 2. JPL subcontract number
- 3. Tax Identification Number (TIN)
- 4. Invoice number
- 5. Billing period for current charges
- 6. Remittance address

- 7. Certification wording, authorized signature, and printed name
"I hereby certify that the above invoice is correct and just, that payment therefore has not been received, and that the invoice is presented with the knowledge that the amount paid hereunder will become the basis of a claim against the United States Government."

<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> <i>Authorized Signature</i>	<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> <i>Name (Please Print)</i>
<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> <i>Email</i>	<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> <i>Phone Number/Extension</i>

- 8. Numbered pages



Notes

- A. These instructions, which are made part of your subcontract by reference, are intended to provide guidance regarding submitting invoices to JPL so that we can process them for payment as quickly as possible. Regardless of these instructions, all JPL subcontractors remain solely responsible for compliance with the terms and conditions of their subcontracts and all applicable laws. To the extent of any inconsistency between these instructions and the corresponding subcontract, please refer to the Order of Precedence General Provision.
- B. The attached sample invoices are intended as an aid rather than as a restriction to a specific billing form. JPL will accept any format provided it contains the information required by your subcontract, including these instructions. Invoices must be prepared on commercial invoices (e.g. company's letterhead). We cannot accept invoices prepared on a Public Voucher SR # 1034 form.
- C. We take the following steps in an attempt to pay every invoice that complies with these instructions within 30 days of receipt at JPL Invoice Management Section (IMS):
1. Once we receive your invoice, we review each invoice for the above requirements.
 2. If the invoice does not meet any of the requirements, we will contact you ASAP and may request a correction and/or resubmission.
 3. We then send CAT A invoices to the JPL Contract Technical Manager (CTM) for review and approval. Other invoices are processed for payment.
 4. Once we receive CTM approval on CAT A invoices, we will process your invoice for payment.
- D. For faster payment, IMS recommends signing up for Direct Deposit. Please visit <http://invoice.jpl.nasa.gov/IMS-Forms.html> and download the Direct Deposit Authorization form.
- E. **Notice of Potential Tax Withholding** – incorporated into your Subcontract as part of the General Provisions, JPL is legally obligated to withhold federal and/or state income taxes from certain contractor 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 of up to a 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.



SAMPLE INVOICE #1

The attached sample invoices are intended as an aid rather than as a restriction to a specific billing form. JPL will accept any format provided it contains the information required by the subcontract, including these instructions.

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Invoice Date: 6/07/2014 2. JPL Subcontract Number: 1234567 3. TIN: 12-3456789 4. Invoice Number: 100-0 5. Billing Period: 4/01/2014 to 4/30/2014 | <ol style="list-style-type: none"> 6. Remit To:
 ABC Company
 ABC Company Accounts Receivable
 567 Any Street
 Anytown, VT 12345-1234 |
|---|--|

SWO #	Current Total Amount Billed
1	\$14,537.50
2	\$6,400.00
3	\$5,000.00
4	\$9,585.00
Invoice Amount	\$35,522.50
Portion of labor costs, software licenses, rental of real or tangible property performed/used solely in California or in the United States if foreign entity, to be taxed	\$2,000.00

7. "I hereby certify that the above invoice is correct and just, that payment therefore has not been received, and that the invoice is presented with the knowledge that the amount paid hereunder will become the basis of a claim against the United States Government."

Authorized Signature

Name (Please Print)

Email

Phone Number/Extension



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Invoice Instructions

Sample Summary #1

ABC Company							
Summary Schedule by Subcontract Work Order							
SUBCONTRACT #:		1234567					
INVOICE DATED:		6/7/2014		BILLING PERIOD:		4/01/14 Through 4/30/14	
INVOICE #:		1					
SWO #	Prior Cumulative	CURRENT AMOUNT	CURRENT RETENTION	TOTAL AMOUNT BILLED	CUMULATIVE AMOUNT	CUMULATIVE RETENTION	CUMULATIVE AMOUNT BILLED
1	0	\$ 14,787.50	\$ (250.00)	\$ 14,537.50	\$ 14,787.50	\$ (250.00)	\$ 14,537.50
2	0	\$ 7,150.00	\$ (750.00)	\$ 6,400.00	\$ 7,150.00	\$ (750.00)	\$ 5,375.00
3	0	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
4	0	\$ 9,915.00	\$ (330.00)	\$ 9,585.00	\$ 9,915.00	\$ (330.00)	\$ 9,585.00
				\$ -			\$ -
				\$ -			\$ -
				\$ -			\$ -
				\$ -			\$ -
				\$ -			\$ -
				\$ -			\$ -
				\$ -			\$ -
Totals	0	\$ 36,852.50	\$ (1,330.00)	\$ 35,522.50	\$ 35,277.50	\$ (1,330.00)	\$ 35,522.50



SWO #1 – COST PLUS FEE (Breakdown)

The attached sample invoices are intended as an aid rather than as a restriction to a specific billing form. JPL will accept any format provided it contains the information required by the subcontract, including these instructions.

1. Invoice Date: 6/07/2014
2. JPL Subcontract number/SWO#: 1234567/01
3. JPL SWO Number 001
4. SWO value:

Cost	\$70,000.00
Fixed Fee	\$5,000.00
Award Fee	\$1,250.00
Incentive Fee	<u>\$1,250.00</u>
Total Cost and Fee	\$77,500.00
5. TIN: 12-3456789
6. Billing Period: 4/01/2014 to 4/30/2014

7. Cost Elements	Current Cost	Cumulative Cost
Engineering labor	\$2,000.00	\$2,000.00
Engineering overhead (25%)	\$500.00	\$500.00
Manufacturing labor	\$5,000.00	\$5,000.00
Manufacturing overhead (25%)	\$1,250.00	\$1,250.00
Labor fringe benefits (35%)	\$2,450.00	\$2,450.00
Materials and purchases	\$250.00	\$250.00
Other direct costs	\$175.00	\$175.00
8. Subtotal	\$11,625.00	\$11,625.00
9. G&A (10%)	\$1,162.50	\$1,162.50
10. Total Cost	\$12,787.50	\$12,787.50
11. Fixed Fee based on % of work physically completed		
11.1 90% completed (apply to authorized fee)	\$ 4,500.00	
11.2 85% of allowable fee	\$ 4,250.00	
11.3 Less fee billed on prior invoices	\$(3,000.00)	
11.4 Less retention over 85%	\$ (250.00)	\$(250.00)
11.5 Fee due (not to exceed 85% of total fee)	\$1,250.00	\$1,250.00
12. Award Fee	\$250.00	\$250.00
Incentive Fee	\$250.00	\$250.00
13. TOTAL AMOUNT DUE	\$14,537.50	\$14,537.50
14. Portion of labor costs, software licenses, rental of real or tangible property performed/used solely in California or in the United States if foreign entity, to be taxed	\$500.00	



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SWO #2- LABOR HOUR (Breakdown)

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1. Invoice Date: 6/07/2014
2. JPL Subcontract Number: 1234567
3. Total Subcontract Value: \$ 150,000.00
4. TIN: 12-3456789
5. Invoice Number: #1
6. Billing Period: 4/01/2014 – 4/30/2014
7. SWO Number

8. CURRENT LABOR COST									9. CUMULATIVE AMOUNT		
8.1 SWO Number	8.2 SWO Value	8.3 Employee Name	8.4 Labor Classification	8.5 JPL Badge Number/ Org Number (CAT A only)	8.6 JPL Project /Task Number	8.7 Number of Hours	8.8 Hourly Rate	8.9 Cost	9.1 Number of Hours	9.2 Cumulative Costs	
02	\$ 25,000.00	John Jones	Engineer II	123456/4321	1234567/001	40.0	\$100.00	\$4,000.00	40.00	\$4,000.00	
								8.10 Total Labor Costs	\$4,000.00	9.3 Cumulative Labor Costs	\$4,000.00
8.11 Portion of labor costs, software licenses, rental of real or tangible property performed/used solely in California or in the United States if foreign entity, to be taxed								\$500.00			
							8.12 Less Retention	(\$750.00)	9.4 Cumulative Retention	(\$750.00)	
							8.13 Travel Costs	\$3,150.00	9.5 Cumulative Travel Costs	\$3,150.00	
8.14 CURRENT AMOUNT DUE								\$6,400.00	9.6 Cumulative Amount Billed	\$6,400.00	



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Invoice Instructions

Labor Hour (SWO2 continued) with *Travel Breakdown*

The attached sample invoices are intended as an aid rather than as a restriction to a specific billing form. JPL will accept any format provided it contains the information required by the subcontract, including these instructions.



10. TRAVEL BREAKOUT						
Employee Name	Travel Dates	Project/Task Number	Travel Costs	G&A (5%)	Total Travel Cost	Cumulative Travel Costs
John Jones	4/01/14 – 4/15/14	1234567/001	\$1,500.00	\$75.00	\$1,575.00	\$1,575.00
	4/16/14 – 4/30/14		\$1,500.00	\$75.00	\$1,575.00	\$1,575.00
TOTALS			\$3,000.00	\$150.00	\$3,150.00	\$3,150.00

Attach the travel receipts and forms per your subcontract.



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SWO #3– FIXED PRICE (Breakdown)

The attached sample invoices are intended as an aid rather than as a restriction to a specific billing form. JPL will accept any format provided it contains the information required by the subcontract, including these instructions.

1. Invoice Date: 6/07/2014
2. JPL Subcontract Number: 1234567
3. Total Subcontract Value: \$100,000.00
4. TIN: 12-3456789
5. Invoice Number: 1

6. SWO Number

7. Description that refers to the work completed/delivered	8. Date deliverable/milestone was completed/delivered	9. Amount Due
Completed Project ABC	4/30/2014	\$ 5,000.00
9.a Portion of labor costs, software licenses, rental of real or tangible property performed/used solely in California or in the United States if foreign entity, to be taxed		\$500.00
10. Total Amount Due		\$5,000.00
11. Cumulative Amount Billed to Date		\$5,000.00



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Invoice Instructions

SWO #4 – TIME AND MATERIAL (Breakdown)

The attached sample invoices are intended as an aid rather than as a restriction to a specific billing form. JPL will accept any format provided it contains the information required by the subcontract, including these instructions.

1. Invoice Date: 6/07/2014
2. JPL Subcontract Number: 1234567
3. JPL SWO Number: 0004
4. Total SWO Value: \$50,000.00
5. TIN: 12-3456789
6. Invoice Number: 1
7. Billing Period: 4/01/2014 -- 4/30/2014

8. CURRENT LABOR COST									9. CUMULATIVE AMOUNT			
8.1 Employee Name	8.2 Labor Classification	8.3 Straight Time Hours	8.4 Over Time Hours	8.5 Double Time Hours	8.6 Straight Time Rate	8.7 Over Time Rate	8.8 Double Time Rate	8.9 Labor Costs	9.1 Straight Time Hours	9.2 Over Time Hours	9.3 Double Time Hours	9.4 Cumulative Labor Costs
Adam Smith	Engineer II	40.0	0.0	0.0	\$165.00	\$0.00	\$0.00	\$6,600.00	40.00	0.0	0.0	\$6,60.00
8.10 Total Labor Costs									\$6,600.00	9.5 Cumulative Labor Costs		\$6,600.00
8.11 Portion of labor costs, software licenses, rental of real or tangible property performed/used solely in California or in the United States if foreign entity, to be taxed									\$500.00			
8.12 Less Retention									(\$330.00)	9.6 Cumulative Retention		(\$330.00)
8.13 Materials									\$1,000.00	9.7 Cumulative Material		\$1,000.00
8.14 ODCs									\$2,000.00	9.8 Cumulative ODCs		\$2,000.00
8.15 Travel									\$315.00	9.9 Cumulative Travel		\$315.00
8.16 CURRENT AMOUNT DUE									\$9,585.00	9.10 Cumulative Amount Billed		\$9,585.00



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Time & Material (SWO #4 continued) with *Travel Breakdown*

The attached sample invoices are intended as an aid rather than as a restriction to a specific billing form. JPL will accept any format provided it contains the information required by the subcontract, including these instructions.



10. TRAVEL BREAKOUT						
Employee Name	Travel Dates	Project/Task Number	Travel Costs	G&A (5%)	Total Travel Cost	Cumulative Travel Costs
Anne Smith	4/01/14 – 4/30/14	1234568/002	\$315.00		\$315.00	\$315.00
TOTALS			\$3,000.00		\$315.00	\$315.00

Attach the travel receipts and forms per your subcontract.



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SAMPLE INVOICE #2

The attached sample invoices are intended as an aid rather than as a restriction to a specific billing form. JPL will accept any format provided it contains the information required by the subcontract, including these instructions.

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Invoice Date: 6/15/2014 2. JPL Subcontract Number: 1234567 3. TIN: 12-3456789 4. Invoice Number: 2 5. Billing Period: 5/01/2014 to 5/31/2014 | <ol style="list-style-type: none"> 6. Remit To:
 ABC Company
 ABC Company Accounts Receivable
 567 Any Street
 Anytown, VT 12345-1234 |
|---|--|

SWO #	Current Total Amount Billed
3	\$2,000.00
4	\$5,700.00
Invoice Amount	\$7,700.00
Portion of labor costs, software licenses, rental of real or tangible property performed/used solely in California or in the United States if foreign entity, to be taxed	\$1,070.00

7. "I hereby certify that the above invoice is correct and just, that payment therefore has not been received, and that the invoice is presented with the knowledge that the amount paid hereunder will become the basis of a claim against the United States Government."

Authorized Signature

Name (Please Print)

Email

Phone Number/Extension



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Invoice Instructions

Sample_Summary_#2

ABC Company Summary Schedule by Subcontract Work Order							
SUBCONTRACT #:		1234567					
INVOICE DATED:		6/15/2014		BILLING PERIOD:	5/01/14 Through 5/31/14		
INVOICE #:		2					
SWO #	Prior Cumulative	CURRENT AMOUNT	CURRENT RETENTION	TOTAL AMOUNT BILLED	CUMULATIVE AMOUNT	CUMULATIVE RETENTION	CUMULATIVE AMOUNT BILLED
1	\$ 14,787.50	\$ -	\$ -	\$ -	\$ 14,787.50	\$ (250.00)	\$ 14,537.50
2	\$ 7,150.00	\$ -	\$ -	\$ -	\$ 7,150.00	\$ (750.00)	\$ 6,400.00
3	\$ 5,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 7,000.00	\$ -	\$ 7,000.00
4	\$ 9,915.00	\$ 6,000.00	\$ (300.00)	\$ 5,700.00	\$ 15,915.00	\$ (630.00)	\$ 15,285.00
				\$ -			\$ -
				\$ -			\$ -
				\$ -			\$ -
				\$ -			\$ -
				\$ -			\$ -
				\$ -			\$ -
				\$ -			\$ -
Totals	\$ 36,852.50	\$ 8,000.00	\$ (300.00)	\$ 7,700.00	\$ 44,852.50	\$ (1,630.00)	\$ 43,222.50