



## Fixed Price -- Progress Payment requiring a Standard Form 1443 Invoicing Instructions

Dear Supplier:

In order for JPL to manage and process your organization's invoice in a timely manner, you must submit invoices that meet the requirements for a **REGULAR INVOICE** and **FINAL INVOICE** as outlined below.

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

[subcontract.invoices@jpl.nasa.gov](mailto:subcontract.invoices@jpl.nasa.gov)

### REGULAR INVOICE (SAMPLE INVOICE #1)

- 1. Invoice date
- 2. JPL subcontract number
- 3. Total subcontract value
- 4. Tax Identification Number (TIN)
- 5. Invoice number
- 6. Billing period for current charges
- 7. Remittance address
- 8. Invoice description (brief description of type of work performed)
- 9. Total amount due
- 9a. 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. **Refer to Note E. for details**
- 10. Certification wording, authorized signature, printed name, email, and phone number  
*"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="width: 80%; margin: 0 auto;"/> <i>Authorized Signature</i>	<hr style="width: 80%; margin: 0 auto;"/> <i>Name (Please Print)</i>
<hr style="width: 80%; margin: 0 auto;"/> <i>Email</i>	<hr style="width: 80%; margin: 0 auto;"/> <i>Phone Number/Extension</i>
- 11. Numbered pages
- 12. **Completed Standard Form 1443**

### FINAL INVOICE (SAMPLE INVOICE #2)

- 1. Invoice date
- 2. JPL subcontract number
- 3. Total subcontract value
- 4. Tax Identification Number (TIN)
- 5. Invoice number
- 6. Billing period for current charges
- 7. Remittance address
- 8. Marked "FINAL INVOICE"



- 9. Total fixed price amount
- 10. Less previous amount billed
- 11. Total amount due
- 12. 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. **Refer to Note E. for details**
- 13. Certification wording, authorized signature, printed name, email, and phone number  
*"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

- 14. 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) and must include your completed Standard Form 1443. We will not accept Public Voucher SR # 1034 or only the Standard Form 1443.
- 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 your invoice to the JPL Contract Technical Manager (CTM) and Subcontract Manager (SM) for review and approval.
  4. Once we receive CTM and SM approval, 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



Jet Propulsion Laboratory  
Invoice Management Section  
Mail Stop 202-100  
4800 Oak Grove Drive  
Pasadena, CA 91109-8099

Invoice Instructions

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.



### FIXED PRICE with PROGRESS PAYMENT – REGULAR INVOICE (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"> <li>1. Invoice Date: 7/1/2008</li> <li>2. JPL Subcontract Number: 1234567</li> <li>3. Total Subcontract Value: \$ 100,000.00</li> <li>4. TIN: 12-3456789</li> <li>5. Invoice Number: 10-234-6</li> <li>6. Billing Period: 6/1/2008 to 6/30/2008</li> </ol> | <ol style="list-style-type: none"> <li>7. Remit To:<br/>           ABC Company<br/>           ABC Company Accounts Receivable<br/>           567 Any Street<br/>           Anytown, VT 12345-1234</li> </ol> |
|---|--|



8. Invoice Description	9. Total Amount Due
Progress Payment #1	\$ 5,000.00
9a. 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. *"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*

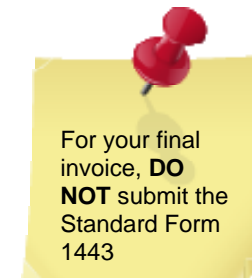
\_\_\_\_\_  
*Phone Number/Extension*



### FIXED PRICE with PROGRESS PAYMENT – FINAL INVOICE (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"> <li>1. Invoice Date: 8/1/2008</li> <li>2. JPL Subcontract Number: 1234567</li> <li>3. Total Subcontract Value: \$ 100,000.00</li> <li>4. TIN: 12-3456789</li> <li>5. Invoice Number: 10-300-1</li> <li>6. Billing Period: 7/1/2008 to 7/31/2008</li> </ol> | <ol style="list-style-type: none"> <li>7. Remit To:<br/>           ABC Company<br/>           ABC Company Accounts Receivable<br/>           567 Any Street<br/>           Anytown, VT 12345-1234</li> </ol> |
|---|--|



8. FINAL INVOICE	
9. Total Fixed Price Contract Amount	\$ 100,000.00
10. Less Previous Amount Billed	(\$5,000.00)
<b>11. Total Amount Due</b>	<b>\$95,000.00</b>
12. 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	\$ 2,500.00

13. *"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*

**SF 1443 - CONTRACTOR'S REQUEST FOR PROGRESS PAYMENT**

IMPORTANT: This form is to be completed in accordance with instructions on following page.

**SECTION I - IDENTIFICATION INFORMATION**

<b>1. TO:</b> Name and Address of Contracting Office Jet Propulsion Laboratory 4800 Oak Grove Drive Pasadena, CA 91109-8099		<b>2. FROM:</b> Name and Address of Contractor <i>(Including Zip Code)</i> ABC Company ABC Company Accounts Receivable 567 Any Street Anytown, VT 12345-1234							
<b>Paying Office</b> Jet Propulsion Laboratory Invoice Management Section, Mail Stop 202-100 4800 Oak Grove Drive Pasadena, CA 91109-8099		<b>3. Business Type</b> <input checked="" type="checkbox"/> SB <input type="checkbox"/> VSB <input type="checkbox"/> SEDB	<b>4. Contract No.</b> 1234567	<b>5. Contract Price</b> \$ 100,000					
<b>6. Rates</b> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; border-right: 1px solid black;"> <b>A. Prog Pymts</b>                      85 %                 </td> <td style="width:50%;"> <b>B. Liquidation</b>                      85 %                 </td> </tr> </table>		<b>A. Prog Pymts</b> 85 %	<b>B. Liquidation</b> 85 %	<b>7. Date of Initial Award</b> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; border-right: 1px solid black;"> <b>A. Year</b>                      2008                 </td> <td style="width:50%;"> <b>B. Month</b>                      1                 </td> </tr> </table>		<b>A. Year</b> 2008	<b>B. Month</b> 1	<b>8a. Progress Payment Request No.</b> 1	<b>8b. Date of This Request</b> 7/1/08
<b>A. Prog Pymts</b> 85 %	<b>B. Liquidation</b> 85 %								
<b>A. Year</b> 2008	<b>B. Month</b> 1								

**SECTION II - STATEMENT OF COSTS UNDER THIS CONTRACT THROUGH 6/30/2008**

9. Paid costs eligible under progress payment clause	\$	0
10. Incurred costs eligible under progress payment clause		35,294
11. Total costs eligible for progress payments <i>(Item 9 plus 10)</i>		35,294
12. a. Total costs incurred to date	\$	35,294
b. Estimated additional cost to complete		64,706
13. Item 11 multiplied by item 6a.		30,000
14. a. Progress payments paid to subcontractors	\$	0
b. Liquidated progress payments to subcontractors		0
c. Unliquidated progress payments to subcontractors <i>(Item 14a less 14b)</i>		0
d. Subcontract progress billings approved for current payment		0
e. Eligible subcontractor progress payments <i>(Item 14c plus 14d)</i>		0
15. Total dollar amount <i>(Item 13 plus 14e)</i>		40,000
16. Item 5 multiplied by item 6b	\$	85,000
17. Lesser of item 15 or item 16		40,000
18. Total amount of previous progress payments requested		35,000
19. Maximum balance eligible for progress payments <i>(Item 17 less 18)</i>		5,000

**SECTION III - COMPUTATION OF LIMITS FOR OUTSTANDING PROGRESS PAYMENT \*see special instructions on back for use under the FAR**

20. Computation of progress payment clause <i>(a(3)(i) or a(4)(i))</i> Limitation*	\$	
a. Costs included in Item 11, applicable to items delivered, invoiced, and accepted to the data in heading of Section II.		
b. Costs eligible for progress payments, applicable to undelivered items and to delivered items not invoiced and accepted <i>(Item 11 less 20a)</i>		
c. Item 20b multiplied by item 6a	\$	
d. Eligible subcontractor progress payments <i>(Item 14e)</i>		
e. Limitation a(3)(i) or a(4)(i) <i>(Item 20c plus 20d)*</i>		
21. Computation of progress payment clause <i>(a(3)(ii) or a(4)(ii))</i> Limitation*	\$	
a. Contract price of items delivered, accepted and invoiced to date in heading of Section II		
b. Contract price of items not delivered, accepted and invoiced <i>(Item 5 less 20a)</i>		
c. Item 21b multiplied by Item 6b		
d. Unliquidated advance payments plus accrued interest		
e. Limitation <i>(a(3)(ii) or a(4)(ii)) (Item 21c plus 21d)*</i>		
22. Maximum unliquidated progress payments <i>(Lesser of Item 20e or 21e)*</i>		
23. Total amount applied and to be applied to reduce progress payment	\$	
24. Unliquidated progress payments <i>(Item 18 less 23)*</i>		
25. Maximum permissible progress payments <i>(Item 22 less 24)*</i>		
26. Amount of current invoice for progress payment <i>(Lesser of Item 25 or 19)*</i>		
27. Amount approved by contracting officer		

**CERTIFICATION**

I certify that the above statement (with attachments) has been prepared from the books and records of the above-named contractor in accordance with the contract and the instructions hereon, and to the best of my knowledge and belief, that it is correct, that all the costs of contract performance (except as herewith reported in writing) have been paid to the extent shown herein, or where not shown as paid have been paid or will be paid currently, by the contractor, when due, in the ordinary course of business, that the work reflected above has been performed, that the quantities and amounts involved are consistent with the requirements of the contract. That there are no encumbrances (except as reported in writing herewith, or on previous progress payment request No. \_\_\_\_\_) against the property acquired or produced for, and allocated or properly chargeable to the contract which would affect or impair the Government's title, that there has been no materially adverse change in the financial condition of the contractor since the submission of the most recent written information dated by the contractor to the Government in connection with the contract, that to the extent of any contract provisions limiting progress payments pending first article approval, such provision has been complied with, and that after the making of the requested progress payment the unliquidated progress payments will not exceed the maximum unliquidated progress payments permitted by the contract.

<b>Name and Title of Contractor Representative signing this form</b>	<b>Signature</b>
<b>Name and Title of contracting officer</b>	<b>Signature</b>

## INSTRUCTIONS

**GENERAL** - All entries on this form must be typewritten - all dollar amounts must be shown in whole dollars, rounded up to the next whole dollar. All line item numbers not included in the instructions below are self-explanatory.

**SECTION I - IDENTIFICATION INFORMATION.** Complete Items 1 through 8c in accordance with the following instructions:

Item 1. TO - Enter the name and address of the cognizant Contract Administration Office; PAYING OFFICE - Enter the designation of the paying office, as indicated on the contract.

Item 2. FROM - CONTRACTOR'S NAME AND ADDRESS/ZIP CODE - Enter the name and mailing address of the contractor. If applicable, the division of the company performing the contract should be entered immediately following the contractor's name.

Item 3. Enter an "x" in the appropriate block to indicate whether or not the contractor is a small business concern.

Item 5. Enter the total contract price, as amended. If the contract provides for escalation or price redetermination, enter the initial price until changed and not the ceiling price; if the contract is of the incentive type, enter the target or billing price, as amended until final pricing. For letter contracts, enter the maximum expenditure authorized by the contract, as amended.

Item 6A. PROGRESS PAYMENT RATES - Enter the 2-digit progress payment percentage rate shown in paragraph (a)(1) of the progress payment clause.

Item 6B. LIQUIDATED RATE - Enter the progress payment liquidation rate shown in paragraph (b) of the progress payment clause, using three digits - Example: show 80% as 800 - show 72.3% as 723.

Item 7. DATE OF INITIAL AWARD - Enter the last two digits of the calendar year. Use two digits to indicate the month. Example: Show January 1982 as 82/01.

Item 8A. PROGRESS PAYMENT REQUEST NO. - Enter the number assigned to this request. All requests under a single contract must be numbered consecutively, beginning with 1. Each subsequent request under the same contract must continue in sequence, using the same series of numbers without omission.

Item 8B. Enter the date of the request.

**SECTION II - GENERAL INSTRUCTIONS.** DATE. In the space provided in the heading enter the date through which costs have been accumulated from inception for inclusion in this request. This date is applicable to item entries in Sections II and III.

Cost Basis. For all contracts with Small Business concerns, the base for progress payments is total costs incurred. For contracts with concerns other than Small Business, the progress payment base will be the total recorded paid costs, together with the incurred costs. Total costs include all expenses paid and incurred, including administrative expense for performance of contract, which are reasonable, allocable to the contract, consistent with sound and generally accepted accounting principles and practices, and which are not otherwise excluded by the contract.

Manufacturing and Production Expense, General and Administrative Expense. In connection with the first progress payment request on a contract, attach an explanation of the method, bases and period used in determining the amount of each of these two types of expenses. If the method, bases or periods used for computing these expenses differ in subsequent requests for progress payments under this contract, attach an explanation of such changes to the progress payment request involved.

Incurred Costs Involving Subcontractors for Contracts with Small Business Concerns. If the incurred costs eligible for progress payments under the contract include costs shown in invoices of subcontractors, suppliers and others, that portion of the costs computed on such invoices can only include costs for: (1) completed work to which the prime contractor has acquired title; (2) materials delivered to which the prime contractor has acquired title; (3) services rendered; and (4) costs billed under cost reimbursement or time and material subcontracts for work to which the prime contractor has acquired title.

## SECTION II - SPECIFIC INSTRUCTIONS

Item 9. PAID COSTS ELIGIBLE UNDER PROGRESS PAYMENT CLAUSE - Line 9 will not be used for Small Business contracts. For large business contracts, costs to be shown in Item 9 shall include only those recorded costs which have resulted at the time request in payment made by cash, check, or other form of actual payment for items or services purchased directly for the contract. This includes items delivered, accepted and paid for, resulting in liquidation of subcontractor progress payments.

Costs to be shown in Item 9 are not to include advance payments, down payments, or deposits, all of which are not eligible for reimbursement; or progress payments made to subcontractors, suppliers or others, which are to be included in Item 14. See "Cost Basis" above.

Item 10. INCURRED COSTS ELIGIBLE UNDER PROGRESS PAYMENT CLAUSE - For all Small Business Contracts, Item 10 will show total costs incurred for the contract.

Costs to be shown in Item 10 are not to include advance payments, down payments, deposits, or progress payments made to subcontractors, suppliers or others.

For Large business contracts, costs to be shown in Item 10 shall include all costs incurred (see "Cost Basis" above) for: materials which have been issued from the stores inventory and placed into production process for use on the contract; for direct labor; for other direct in-house costs; and for properly allocated and allowable indirect costs as set forth under "Cost Basis" above.

Item 12a. Enter the total contract costs incurred to date: if the actual amount is not known, enter the best possible estimate. If an estimate is used, enter (E) after the amount.

Item 12b. Enter the estimated cost to complete the contract. The estimate may be the last estimate made, adjusted for costs incurred since the last estimate; however, estimates shall be made not less frequently than every six months.

Item 14a through 14e. Include only progress payments on subcontracts which conform to progress payment provisions of the prime contract.

Item 14a. Enter only progress payments actually paid.

Item 14b. Enter total progress payments recouped from subcontractors.

Item 14d. For Small Business prime contracts, include the amount of unpaid subcontract progress payment billings which have been approved by the contractor for the current payment in the ordinary course of business. For other contracts, enter "0" amount.

**SECTION III - SPECIFIC INSTRUCTIONS.** This Section must be completed only if the contractor has received advance payments against this contract, or if items have been delivered, invoiced and accepted as of the date indicated in the heading of Section II above. EXCEPTION: Item 27 must be filled in by the Contracting Officer.

Item 20a. Of the costs reported in Item 11, compute and enter only costs which are properly allocable to items delivered, invoiced and accepted to the applicable date. In order of preference, these costs are to be computed on the basis of one of the following: (a) The actual unit costs of items delivered, giving proper consideration to the deferment of the starting load costs of, (b) Projected unit costs (based on experienced costs plus the estimated cost to complete the contract), where the contractor maintains cost data which will clearly establish the reliability of such estimates.

Item 20d. Enter amount from 14e.

Item 21a. Enter the total billing price, as adjusted, of items delivered, accepted, and invoiced to the applicable date.

Item 23. Enter total progress payments liquidated and those to be liquidated from billings submitted but not yet paid.

Item 25. Self-explanatory. (NOTE: If the entry in this item is a negative amount, there has been an overpayment which requires adjustment.)

Item 26. Self-explanatory, but if a lesser amount is requested, enter the lesser amount.