



## Purchase Order (PO) Invoicing Instructions

Dear Supplier:

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

Submit the invoice and any required backup documents in PDF via e-mail: [ap.invoices@jpl.nasa.gov](mailto:ap.invoices@jpl.nasa.gov)

- Invoice must be typed and legible
- Provide one invoice per PDF

### Invoice Requirements

- 1. Invoice date
- 2. JPL Purchase Order (PO) number
- 3. Tax Identification Number (TIN)
- 4. Invoice number
- 5. Remittance address
- 6. Description of item or service as stated on the Purchase Order line number
- 7. Billing period for current charges of services performed
- 8. Price, quantity and subtotal of each item
- 9. Sales Tax or Use Tax
- 10. Total amount due this invoice
- 11. Clearly identify the 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*
- 12. Follow the shipping instructions specified on the Purchase Order, Freight Insurance is not allowable Prepay and Bill nor on our JPL UPS/Fed Ex Freight accounts

*NOTE: If your organization is required to use JPL UPS/Fed Ex freight accounts for freight charges, as dictated by the terms of the PO, the invoice must be in compliance. Refer to Note F. for details*

12.1 Non-JPL UPS/Fed Ex freight account pre-paid shipping charges exceeding \$100.00 require a copy of the supporting freight carrier bill. Freight insurance is not allowable and will be deducted.

12.2 If paid freight receipts in support of the invoice are not obtainable, a statement as described below must be completed, signed by an authorized company representative, and attached to the invoice.

*"I certify that the shipments identified below have been made, transportation charges have been paid by (company name), and paid freight or comparable receipts are not obtainable and the invoiced costs do not include insurance, handling or other non-freight costs*

Contract or Order Number: \_\_\_\_\_ Destination: \_\_\_\_\_."



## 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:
  - 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 order releaser for review and approval.
  - 4. Once we receive approval from the order releaser, we will process your invoice for payment.
- D. For faster payment, IMS recommends signing up for Direct Deposit. Please visit Forms & Instructions 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.

- F. **Freight Charges** - When terms of the PO require the use of JPL's UPS or Fed Ex accounts for all shipments and the supplier invoice includes freight charges:

NOTE: If your organization is required to use JPL UPS/Fed Ex freight accounts for freight charges, as dictated by the terms of the PO, the invoice must be in compliance. If the invoice fails to meet compliance of the PO terms, the following steps will be taken:

- a. JPL will deduct the freight charges and send communication to your organization and the Subcontract Manager notifying them of the violation of the PO freight terms and the amount deducted from the invoice.

- b. If Freight Insurance is added, JPL will be forced to deduct the insurance charges. This will result in UPS and Fed Ex charging back the entire freight costs to your organization with their fees. Your organization will be responsible for the freight costs if compliance with our freight terms is not followed.



### SAMPLE INVOICE – PURCHASE ORDER

The attached sample invoice is 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: 9/12/2019</li> <li>2. JPL PO Number: 1234567</li> <li>3. TIN: 12-3456789</li> <li>4. Invoice Number: 10-234-6</li> </ol> | <ol style="list-style-type: none"> <li>5. Remit To:<br/>           ABC Company<br/>           ABC Company Accounts Receivable<br/>           567 Any Street<br/>           Anytown, VT 12345-1234</li> </ol> |
|--|--|

6. Description of Service or Good as stated on PO	7. Billing Period	JPL Requestor	7. Additional Detail as stated on PO Line	8.		
				Price	Quantity	Subtotal
Training-Onsite	9/10/2019	John Smith	Rocket Training	\$230.00	4	\$920.00
<b>9. State Sales Tax</b>						\$94.30
<b>10.Total Amount Due</b>						\$1014.30
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						\$200.00

12. Freight Bill	
If freight costs exceed \$100 and you do not have the freight bill, please complete the statement below and fill in the required information.	
<p><i>I certify that the shipments identified below have been made, transportation charges have been paid by (company name), and paid freight or comparable receipts are not obtainable and the invoiced costs do not include insurance, handling or other non-freight costs.</i></p>	
PO Number (missing freight bill only):	1234567
Destination:	Pasadena, CA

\_\_\_\_\_  
*Authorized Signature*

\_\_\_\_\_  
*Name (Please Print)*

\_\_\_\_\_  
*Email*

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