

Glossary of Terms

Term	Definition
APCS	JPL Acquisition Division, Acquisition Planning and Compliance Section
CA FTB	California State Franchise Tax Board
Form 1042S	Tax Return to IRS for “Foreign Person’s U.S. Sourced Income”
Form 1099	Tax Return to IRS for payments to U.S. suppliers subject to reporting & withholding
Form 590	CA FTB Form submitted by payee to JPL “Withholding Exemption Certificate”
Form 592B	Tax Return to CA FTB for “Non-Resident Withholding Tax Statement”
Form 8233	IRS Form submitted by foreign individual claiming “Tax Treaty Exemption from Withholding”
Form W8	IRS Tax Identification form for Foreign Suppliers
Form W9	IRS Tax Identification form for U. S. Suppliers
IMS	JPL Invoice Management Section (includes Tax Team, Vendor Maintenance Analyst and PO / Subcontract Payment Analysts).
IRS	Internal Revenue Service
SCM	JPL Acquisition Division, Subcontract Manager
TIN	Taxpayer Identification Number, it may be an individual’s Social Security Number.
TIN MATCHING	Web tool operated by the IRS with access granted to Caltech & JPL. Used for verification that a supplier’s TIN and legal name combination (from W9 form) matches their IRS income tax return. All W9 form name & TIN data is entered into this tool and must pass this match in order for a new supplier to be created in Oracle or existing inactive supplier to be released from hold.
VMA	IMS Vendor Maintenance Analyst