**Preamble:**

The following procedures are in connection with the University’s Joint Intellectual Property Policy ([https://milo.mcmaster.ca/policies/joint_ip_policy](https://milo.mcmaster.ca/policies/joint_ip_policy)).

**Procedures:**

There are three types of payments that are anticipated to be made:

1. Payments to individuals or estates
2. Payments to businesses or corporations
3. Payments to hospitals (e.g. Hamilton Health Sciences or St. Joseph’s Healthcare)

The attached Appendix A provides, in an illustrative format, the guidelines related to payments to either individuals, estates, corporations or hospitals. **If a particular fact pattern does not clearly fall into this flowchart or is not contemplated therein, please contact Financial Services for assistance.**
Appendix A - Flowchart

START (Note 1)

Is the payment being requested to be made to an individual or estate?

Is the payment being requested to be made to a corporation?

Is the payment being made to a hospital in connection with a collaborative effort?

Contact Financial Services for assistance.

Is the individual currently an employee?

Revise commercialization agreement for declared HST status.

Is the recipient registered for GST / HST?

Note 1:
This flowchart is prepared on the basis that the commercialization of intellectual property generated by research activities is not specifically addressed as part of the researcher’s employment contract. If the facts of the case are not congruent with the above, please contact Financial Services for assistance.

This flowchart is based on collaboration with external consultants. Related documentation can be found in the office of the Director of Finance or MILO.