

Here's a brief summary of data/forms needed as related to payments of NRA:

To add a Non Resident Alien as a vendor, AP needs an AP Payment Compliance Form and a Purchasing Add/Change Supplier request.

If the NRA is coming to the US or is already here, AP also needs copies of their passport, visa or visa waiver stamp and I-94.

Visa waiver program: Enables nationals of certain countries to travel to the US for tourism or business purposes for stays of 90 days or less without obtaining a visa. When the visitor enters the US, they should receive a visa stamp, an oval ink mark in which the immigration officer will indicate the purpose of the visit with a 2 digit code. This may be stamped on the passport or Form I-94 [Arrival-Departure Record which is relinquished when leaving the US]. Frequent travelers may already know what that visa type will be. Canada is a country that belongs to this program.

If the visa is type B or W, AP will also need the Compliance Form for Payments to B or W Visa Holders. [If NRA is to receive reimbursement only, and the visa type is B2 or WT, they also need to complete the Compliance Form for Payments to B or W Visa Holders. If the NRA is to receive a reimbursement only, AP needs a copy of their passport to ensure that they are not a citizen of Iran, Syria, Sudan, N. Korea or Cuba.]

If the NRA that is coming to the US is to receive a payment for services or an honorarium, AP also needs their email address. AP will enter the email address into the Glacier Tax System. Glacier will send an email to the NRA giving them access to log-on and complete a questionnaire. Their answers would determine if the NRA is tax exempt or subject to withholding. If individual is not exempt from tax, AP would deduct 30% for tax from honorarium, awards and/or fees for services. NRAs that are only being paid travel reimbursements should not be entered into Glacier.

A Payment Request Form must be completed and the original copy sent to AP to pay nonresident allens. Use the Non-Resident Alien Payment Request if payment is to be issued in US dollars. Use the Foreign Draft Request if payment is to be issued in a foreign currency. Use the Electronic Funds Transfer Request if funds need to be transferred directly to vendors' bank account, this amount can be processed in either US dollars or a foreign currency. [Do not combine amounts for honorarium and travel reimbursements into one total.] [Travel reimbursements in US dollars can be processed via the Travel System.]

Payments for honorarium, awards and/or fees for services [within the US] will be reported on a Form 1042S after year end. AP needs a permanent foreign address for NRA vendors being paid honorarium and/or fees for services.

OSU cannot provide any financial assistance to anyone from a comprehensively sanctioned country (Iran, Syria, Sudan, N. Korea and Cuba) or to anyone on any of the federal lists; such as the Specially Designated Nationals List.

Purchasing website:

Purchasing Add/Change Supplier request - completed by dept.

Controller's website:

AP Payment Compliance Form - must be sent to individual to complete

Compliance Form for Payments to B or W Visa Holders - must be sent to the individual to complete, then Dept signature is needed.

OSU Request For Payments - completed by Dept, send original to AP.

Account Payable Forms: <http://controller.osu.edu/forms/forms.shtm#ap>

For more information, please refer to the following:

http://controller.osu.edu/ap/NRA_Faqs.asp [Non Resident Alien FAQs]

<https://controller.osu.edu/tax/tax-man-toc.shtm>
[University Tax Manual - requires user login]
Payments to Nonresident Aliens
 Visa Types
 Visa Waiver Program
 Tax Treaties
 Etc.

<http://controller.osu.edu/acc/tax-home.shtm>
Frequently Asked Questions for Non Resident Alien Taxation

<https://controller.osu.edu/ap/ap-home.shtm>
Accounts Payable - Policy #4.41, Procedures II, section C, item 2
 C. Non-Resident Aliens

A non-resident alien is defined by the Internal Revenue Service as an individual who is not a U.S. citizen or a resident alien. A resident of a foreign country under the residence article of an income tax treaty is a non-resident alien individual for purposes of tax withholding.

1. The Ohio State University is required to follow the regulations provided by the Internal Revenue Service. Certain documentation is required for all payments made to non-resident alien non-employees for reimbursements, honoraria, and services.
2. Visas are documents issued by the U.S. Department of State which give the alien permission to enter the United States for specific purposes. Visas must be applied for and granted at U.S. Embassies abroad prior to traveling to the U.S. On entering the U.S., the non-resident alien is assigned a "visa status" which corresponds to the visa type used to enter the country. A non-resident alien may enter the U.S. with a different visa status for each visit. The visa status in effect for the current trip to the U.S. (for which the non-resident alien is to receive payment) is very important because payments cannot be made to non-resident aliens with certain visa types. A non-resident alien must have the appropriate visa status in order to receive compensation or reimbursement of travel expenses. It is illegal to make payments to non-resident aliens with certain visa types.
3. Documents required to add a non-resident alien as a vendor for reimbursements (only) are as follows:
 - a. Accounts Payable Payment Compliance Form

- b. Purchasing Vendor Maintenance Request. Enter in the comment section the type of payment to be made (e.g. reimbursement, etc).
- 4. Documents/information required before payments can be processed to non-resident aliens for honoraria or for services are:
 - a. Accounts Payable Payment Compliance Form
 - b. Purchasing Vendor Maintenance Request. Enter in the comment section the type of payment to be made (e.g. reimbursement, honoraria, services, etc). If all services are performed outside the U.S., state this information in the comments.
 - c. Visa
 - d. Passport
 - e. Non-resident's email address
 - f. Completion of Glacier Tax system which will determine tax status. See Tax Compliance Section Xi. for further information.
 - g. Non-resident alien's permanent address in their foreign country, which is required for IRS Form 1042 reporting.
- 5. Although a non-resident alien's country of residence has a tax treaty with the U.S. their payments may not be exempt from tax due to their visa status.
- 6. A ten digit purchase order number is required for payments or reimbursements when a convenience order number is not applicable.
- 7. If a non-resident alien does not complete submission of their tax status via the Glacier System, tax will be withheld from payments at 30%.

You may also contact:

Jodi R. Kessler
Tax Manager
The Ohio State University
2020 Blankenship Hall
901 Woody Hayes Dr.
Columbus, OH 43210
614-292-7540
kessler.91@osu.edu

Diane Goubeaux
Accounts Payable
phone: 614-688-4978
fax: 614-292-2294