

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 and either a copy of their visa or visa waiver stamp [when there will be a payment].

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 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 aliens. 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.

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.

For more information, please refer to the following:

http://controller.osu.edu/ap/NRA_Fags.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>
Accounts Payable - Policy #4.41, Procedures II, section C, item 2

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

You may also contact:

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