HOW TO PROCESS A/P NRA PAYMENTS

Is the payment for a Foreign National?

- No
  - Accounts Payable to pay per standard procedure

- Yes
  - Payment request
  - Invitation letter or email with payment agreement
  - Statement for services performed outside the US
  - Bank information (wire/ACH Bank #)

Write "Approve" and "Out of the country", date and sign payment request

Is payment for expenses or services?

- Services
  - Services performed inside or outside the
  - Payment request
  - W-8 Ben Form
  - Invitation letter or email with payment agreement
  - Bank information (wire/ACH Bank #)

- Expenses
  - Payment request with back up receipts
  - W-8 Ben Form
  - Invitation letter or email with payment agreement
  - Bank information (wire/ACH Bank #)

Write "Approve" and "Expenses Only", date and sign payment request

Is the payment for a Foreign National?

- No
  - Payment request
  - W-8 Ben Form
  - Invitation letter or email with payment agreement
  - Statement for services performed outside the US
  - Bank information (wire/ACH Bank #)

- Yes
  - W-8 Ben Part II - should be blank
  - Calculate Federal Tax - 30%
  - Payment request
  - Invitation letter or email with payment agreement
  - NRA Foreign National sheet
  - Copy of Visa
  - Copy of Passport
  - Bank information (wire/ACH Bank #)
  - I-94 information
  - Social Security or ITIN # (If no SSN or ITIN then no treaty allowed regardless)

*Enter all information in Windstar

Is a treaty available? Note: No ITIN = no treaty

- No
  - W-8 Ben Part II - should be blank
  - Calculate Federal Tax - 30%

- Yes
  - Run treaty analysis
  - Print paperwork from Windstar

Treaty eligible?

- No
  - Write "Approve" and "Out of the country", date and sign payment request

- Yes
  - W-8 Ben - ensure Part II completed with Country and Article number

Is the payment over $1500?

- No
  - NO CA tax is calculated

- Yes
  - Calculate CA State tax - 12.3%

- Write tax amounts on the payment request form under the POETS area
  (FIT = amount & SIT = amount)
- Date, Approve, and sign request
- Copy the paperwork and make a file folder.
- Enter the tax information in Windstar and the liability spreadsheet

Send paperwork to Invoices or Procurement (if no Procurement Stamp)