



INSTRUCTIONS:

- Select one option (1-3) below that best meets your need.
- Complete all steps, providing all requested documents.

RESOURCES:

- Direct any questions to BF-PRSM-Webform@osu.edu

NRA CHECKLIST

This checklist is to help determine what forms are required to accurately report taxable income.

We are prohibited from paying anyone who is a citizen of a T5 country (Iran, Syria, Sudan, N. Korea, Cuba) when to do so would violate U.S. law or regulation. Payment to anyone from a T5 country would need to be reviewed.

**Send all Payment Requests [including NRA Payment Requests, Foreign Drafts and Electronic Funds Transfers] to Vendor Maintenance (BF-PRSM-Webform@osu.edu) regardless of income type.

After Vendor Maintenance reviews NRA Payment Requests the request will be forwarded to the appropriate AP group.

1. NRA did not come to US, the minimum documentation required to add vendor is:	
	Online Purchasing Vendor Maintenance request
	Vendor Setup Form [OSU's substitute W9 form]
	W-8 BEN Form

2. NRA came [will come] to US and will receive ONLY reimbursement, the minimum documentation required to add vendor is:	
	Online Purchasing Vendor Maintenance request
	Vendor Setup Form [OSU's substitute W9 form]
	Passport - to verify they are not a citizen of a "T5" country [Iran, Syria, Sudan, N. Korea & Cuba]
	Visa - [visa, visa waiver stamp or I-94 card - something that shows visa type]. ESTA does not have a visa type.
	Compliance Form for Payment to B or W Visa Holder ONLY WHEN the visa type is B2 or WT [exceptions for Canada & Mexico]
	W-8 BEN Form

3. NRA came [will come] to US and will receive an award, honorarium, fees for services, etc (US income) the minimum documentation required to add vendor is below. This may also include travel.	
	Online Purchasing Vendor Maintenance request
	Vendor Setup Form [OSU's substitute W9 form]
	Passport - to verify they are not a citizen of a "T5" country [Iran, Syria, Sudan, N. Korea & Cuba]
	Visa - [visa, visa waiver stamp or I-94 card which shows visa type]. Verify that the visa type allows payment.
	Compliance Form for Payment to B or W Visa Holder ONLY WHEN the visa type is B1, WB, B2 or WT [exceptions for Canada & Mexico]
	Email address* [required for entry into Glacier and for 1042S reporting]
	Foreign address

Notes:

*Email address: Vendor Maintenance will enter the email address into the Glacier Tax System. Glacier [support@online-tax.net] will send an email to the NRA giving them access to log-on and complete a questionnaire and notifies them that if the requested information is not completed within 15 days the maximum amount of US tax will be withheld from any US income paid to them. Their answers in Glacier will determine if they qualify for a tax exemption, if they are subject to tax withholding, or qualify as a resident alien for tax purposes. If individual is not exempt from tax, VM would deduct 30% tax from honorarium, awards, and/or fees for services based on tax determination by Glacier.

NRAs that are only being paid travel reimbursements should not be entered into Glacier.

If NRA does not compete Glacier, deduct 30%.

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

A Payment Request Form must be completed and sent to Vendor Maintenance 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 foreign 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.

Non-Resident Alien Payment Request = US dollar check

Foreign Draft Request = foreign currency check

Electronic Funds Transfer Request = bank to bank transfer of funds, can be in US \$ or a foreign currency.