Table of Contents

Table of Contents 1

AP Information 2

Foreign Nationals Definitions 3 - 4

Policy Overview 5

What to Ask 6 - 10

Example Documents 11 - 14

Papers, Papers, and More Papers 15

Payment Information 16
**AP Contact Information:**

*Prior to arrival, vendor setup:*

**AP Supervisor:** 405.271.2410 ext 46385  
**Vendor Office Email:** AP-VendorOffice@ouhsc.edu  
**Campus Mailing Address:** SCB 218  
**Fax Number:** 405.271.2496

*At time of payment:*

**AP Assistant Manager:** 405.271.2410 ext 46561  
**Email:** AP-Management@ouhsc.edu  
**Campus Mailing Address:** SCB 218

**Website:** [http://www.ouhsc.edu/financialservices/ap/vendors.asp](http://www.ouhsc.edu/financialservices/ap/vendors.asp)
Foreign Nationals Definitions:

✔ Resident Alien (for tax purposes) - You are a resident alien of the United States for tax purposes if you meet either the green card test or the substantial presence test for the calendar year (January 1 – December 31).

✔ Green Card Test - The U.S. Citizenship and Immigration Services (USCIS) has issued you an alien registration card, also known as a “green card.”

✔ Substantial Presence Test - You will be considered a U.S. resident for tax purposes if you meet the substantial presence test for the calendar year. To meet this test, you must be physically present in the United States on at least:

✔ 31 days during the current year, and

✔ 183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting:

1. All the days you were present in the current year, and

2. ⅓ of the days you were present in the first year before the current year, and

3. ⅕ of the days you were present in the second year before the current year.
Foreign Nationals Definitions (cont.):

✓ Nonresident Alien (for tax purposes) - If you are an alien (not a U.S. citizen), you are considered a nonresident alien unless you meet one of the two tests described under Resident Aliens.

Were you a lawful permanent resident of the United States (had a "green card") at any time during the current year?

Yes

Were you physically present in the United States on at least 31 days during the current year?

Yes

Were you physically present in the United States on at least 183 days during the 3-year period consisting of the current year and past 2 years, counting all days of presence in the current year, 1/3 of the days last year and 1/6 of the days in the year before.

Yes

You are a resident alien for U.S. tax purposes.

No

You are a nonresident alien for U.S. tax purposes.

No

Were you physically present in the United States on at least 183 days during last calendar year?

Yes

Last calendar year did you have a tax home in a foreign country and have a closer connection to that country than to the United States?

Yes

No

You are a nonresident alien for U.S. tax purposes.
Policy Overview

✔ There are limitations on many visas for whom the resident or nonresident alien can perform services. Even if you do not want to compensate the individual and only pay expenses, this is considered a form of compensation on some visa types. For this reason, visa’s must be reviewed by Accounts Payable prior to any arrangements for a foreign national to perform services.

✔ Reimbursement only payments do not require a TIN, but do require a passport, visa, and I-94 copy. Please obtain those copies and fax to AP with the vendor form prior to any business transactions taking place. Some visa’s may not allow for certain reimbursements. If a business relationship does not exist with OUHSC, these payments could be taxed.

✔ If the payment is for anything other than supplies or a reimbursement with all receipts supplied and a business relationship, we are required to report the payment.

✔ If the individual does not have a TIN, they may not claim a treaty exemption and will therefore be taxed 38% on all payments that are non-reimbursement/business and non-supply. This consists of 30% federal and 8% state taxes. (NOTE: this is the same for companies as well).

✔ Stipends (non-qualified scholarships) for foreign nationals have a reduced tax rate withheld at 22%. This includes 14% federal and 8% state.

✔ Taxes are calculated in Accounts Payable and a request will be sent to the department to enter a second voucher for the tax amount payable to the Office of Management and Enterprise Services. The tax amount will be deducted from the original voucher to pay the individual the net amount only.
International Vendors & Payments

What to Ask:

✓ OUHSC W-8 Substitute Vendor Registration Form
✓ Vendor forms: http://www.ouhsc.edu/financialservices/documents/AP_forms/Vendor_For.pdf
✓ Required to ensure we are entering complete and accurate information

✓ All vendor forms require a signature to be valid. Do not sign a vendor form on behalf of anyone.
✓ Resident Aliens for tax purposes complete the Individual Vendor Form (W-9 Substitute).
Non-Resident Aliens complete the Foreign Vendor Form (W-8 Substitute).
International Vendors & Payments

ุม Internatio nal Information Form (IIF):

- Required to verify various types of information, such as TIN, Visa Type and Purpose for visit.

http://www.ouhsc.edu/financialservices/Downloads/AP/IIF.pdf

INTERNATIONAL INFORMATION FORM

UNIVERSITY OF OKLAHOMA HEALTH SCIENCES CENTER - ACCOUNTS PAYABLE
INTERNATIONAL INFORMATION FORM

Important: A copy your passport and OUHSC WS-8 Substitute Vendor Form must be submitted to the requesting OUHSC department in addition to this form. A copy of your I-94 (Entry/Departure Record) and a copy of your U.S. visa must be provided during your visit to OUHSC.

PERSONAL INFORMATION:
Last Name/Surname________________________ First Name________________________ MI________
* U.S. Tax Identification Number (TIN)__________________________ □ SSN □ ITIN □ No TIN
*If you do not have a U.S. TIN, you are not eligible for tax treaty and your payment may be withheld 30% (20% for federal and 5% state) for taxes.

PASSPORT AND VISA INFORMATION:
Passport Number:__________________________ Country of passport/citizenship:__________________________
Country of tax residency if different from permanent residence address on OUSHC WS-8 Substitute:__________________________
Visa Type – Select One (Provide a copy of the documentation listed in parenthesis)
☐ B-1 ☐ WB - Visa waiver for business ☐ J-1 (Non-student – DS2019) ☐ H-1B (-797)
☐ B-2 ☐ WT - Visa waiver for tourism ☐ F-1/J-1 (Student- I-20) ☐ Canadian Visa Exempt
☐ Other__________________________
If you are on an F, J, or H visa, please list your sponsoring institution__________________________
Primary Purpose/Activity of Visit – Select One
☐ Speaker Fee ☐ Consulting ☐ Other__________________________

HONORARIUM/SPEAKER FEE PAYMENT RECIPIENTS ONLY
Will your affiliation with OUHSC exceed 9 days? □ Yes □ No
Have you accepted an honorarium for more than 5 visits to any institution(s) including previous visits to OUHSC in the previous 6 month period? □ Yes □ No
Is the activity to be performed a usual academic activity? □ Yes □ No
Honorarium/Speaker fee amount $__________________________

VISA TYPE ACTIVITY – SUBSTANTIAL PRESENCE TEST:
Provide your original entry date into the United States: ______/_____/______
Start date of current purpose/activity: ______/_____/______ End date of current purpose/activity: ______/_____/______
Visa Status History - if your current visa status is F or J, enter your visits to the U.S. since January 1, 1985

CERTIFICATION:
I hereby certify that the above information is true and correct. I understand that if my status changes, I must submit a new International Information Form.

Signature__________________________ Date__________________________

OUHSC - PeopleSoft Financials - updated September 2014

Page 8
What to ask (cont):

✔ TIN

✔ A TIN is required before tax treaties can be honored or tax returns can be filed.

✔ SSN - available to all work-eligible nonresidents and must be provided at time of service. If they are not work-eligible, they must complete an application for an Individual Taxpayer Identification Number (ITIN). This process can be lengthy, so they will need to start this process long before their trip.

✔ ITIN – Individual Tax Identification Number is a tax processing number only available for certain nonresident and resident aliens, their spouses, and dependents who cannot get a Social Security Number (SSN). It is a 9-digit number, beginning with the number “9”, formatted like an SSN.

✔ Visa Type

✔ Always inquire on the type of visa the individual is currently holding if they are presently in the U.S. and what type of visa they plan to travel on if they are not currently in the US. This is very important in regards to what type of payments we can make to them.

✔ Visa Exemption

✔ The U.S. allows citizens of Canada to enter without obtaining a visa. This is considered a visa exemption. However, if they are coming to provide a service (whether being paid for the service or not) they should stop a the port of entry and be issued an I-94.

✔ Visa Waiver

✔ The Visa Waiver Program (VWP) enables nationals of 36 participating countries to travel to the United States for tourism or business (visitor [B] visa purposes only) for stays of 90 days or less without obtaining a visa.
International travel...r Program must apply for authorization using the following process:

ESTA became mandatory January 12, 2009. VWP applicants are required to complete a green Form I-94W and a white Customs declaration upon arrival in the U.S. whether or not they have an ESTA authorization.

Note: Copies of an individual’s Visa, Passport and I-94* are required to be submitted with the W-8 Substitute Vendor Registration Form and IIF. (*I-94’s can now be printed online at https://I94.cbp.dhs.gov)
International Vendors & Payments

**Examples:**

Sample of USA Non-Immigrant Visa

![Sample of USA Non-Immigrant Visa](image)

Sample of I-94

From Passport:  

![From Passport](image)

Printed from http://i94.cbp.dhs.gov

![Printed from http://i94.cbp.dhs.gov](image)
Examples (cont.):

Sample Green Card

![Sample Green Card Image]

[Sample: This is how the Green Card looks like]

Sample Employment Authorization Card (EAD)

![Sample Employment Authorization Card Image]

Form I-766 (January 1997)
Some Visa's may require us to ask for additional documents. For example: An individual on an F-1 Visa will likely have an I-20. This associates the individual with their sponsor.
If OUHSC is not the individual’s sponsor, their sponsoring school will need to add their authorization for CPT (Curricular Practical Training) or OPT (Optional Practical Training) to Page 3 of the I-20.

<table>
<thead>
<tr>
<th>Event Name: Registration</th>
<th>Event Date: 08/31/2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Authorization:</td>
<td></td>
</tr>
<tr>
<td>CPT Employment</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Start Date: 08/17/2008</td>
</tr>
</tbody>
</table>

This page, when properly endorsed, may be used for reentry of the student to attend the same school after a temporary absence from the United States. Each certification signature is valid for one year.

<table>
<thead>
<tr>
<th>Name of School Official</th>
<th>Signature of Designated School Official</th>
<th>Date Issued</th>
<th>Place Issued (city and state)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Raul M. Martinez</td>
<td></td>
<td>7/24/2008</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1/22/2008</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1/22/2008</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1/22/2008</td>
<td></td>
</tr>
</tbody>
</table>
Papers, Papers, and More Papers:

✓ Prior to Visit

✓ Vendor Form
  ▪ Individual Vendor Form (W-9) if Resident Alien for tax purposes
  ▪ Foreign Vendor form (W-8) if Non-resident Alien for tax purposes or International Company

✓ Honorarium/Speaker Fee Approval Form (if applicable)
✓ Legible copies of Passport and Visa (if available)
✓ ORA agreement if SPNSR funds (or draft of pending)
✓ International Information Form (IIF)
✓ Send an Invitation Letter (honorarium only) to the individual which clearly specifies the honorarium related event, honorarium amount, date, and location of event
✓ Obtain 8233 from AP (if applicable – AP will send to you if it is required)

✓ During Visit

✓ Copy I-94 Arrival/Departure Record and visa
✓ Individual Sign Notarized Formm 3 (if applicable)
✓ Individual Sign Original 8233 (if applicable to send with payment)
Payment Information:

✓ When OUHSC is required to withhold

✓ Up to 30% Federal Tax and 8% State tax on International Companies or Non-Resident Aliens for payments other than supplies.

✓ Types of payees

✓ Students, Volunteers, Speakers, Researchers, Faculty Candidates, Research Participants, International Companies etc.

✓ Payment

✓ Attached documents

  ▪ PeopleSoft Voucher
  ▪ Notarized Form 3 (honorarium) or Invoice
  ▪ Copy of approved Honorarium or Contractor Form (if applicable)
  ▪ Copy of Invitation Letter (honorarium)
  ▪ Copy of Passport, Visa, and I94
  ▪ Original 8233 Treaty Exemption (if applicable)

✓ How to process withholding

✓ Call AP Assistant Manager or email AP-Management prior to submitting your voucher. AP will determine any withholding requirements and calculate the appropriate amount.

✓ Two vouchers will be created. One to your vendor for the net amount (minus taxes) and one assigned to OSF – State Contribution Fund Only (9100034794) for the taxes.

  ▪ GL Code for Federal Taxes is 922010
  ▪ GL Code for State Taxes is 922000
  ▪ Add “W’ to original invoice ID
  ▪ Add comment that this voucher contains tax withholding for voucher number xxxxxxx

✓ Submit both vouchers to AP Management with all appropriate backup documentation.