

## ACCOUNTS PAYABLE PAYMENT CHECKLIST

To be used when making payments to guest speakers, special lecturers, distinguished visitors, performers, faculty/staff recruits or other consultants (non-employees) for payments of services, travel reimbursements and stipends. The following items will need to be obtained from the vendor before a payment can be made:

- Verbal or e-mail verification of the following two questions:
  1. Are you a U.S. resident for tax purposes? Yes  No
  2. Do you have a valid social security number or individual taxpayer identification number (ITIN)? Yes  No

Note: These questions should be asked **prior** to the commencement of services and/or offer of payment in order to identify potential nonresident payment and tax issues. If the answer to either of these questions is “no,” please contact the Tax Specialist at extension 45147. If the answer to both of these questions is “yes,” the payment can be processed through normal procedures.

- Guest Lecturer Form or Purchase Order
- Supplier Payment Data Record (Std. Form 204)
- Vendor Invoice
- If NRA status, additional supporting documents as determined by the Tax Specialist (e.g., Foreign National Information Form, VISA, I94, etc.)