

**AUBURN UNIVERSITY  
PAYMENT AND/OR REIMBURSEMENT REQUEST  
FOR NON-US CITIZENS AND FOREIGN COMPANIES**

Request form may be faxed or e-mailed to  
[nrtax1@auburn.edu](mailto:nrtax1@auburn.edu) / fax 844-2434 / 218 Ingram Hall

Department Information	
Department	
Contact Name	
Campus Address	
Phone/E-mail	
Fax	
Company/Guest Name	
Please describe the activity the company/ individual will perform for Auburn University or if no service is required-- the purpose for the payment/and or reimbursement	
What type of payment is the department requesting for the individual? (e.g. honorarium, travel expenses, etc.)	
For individuals--Immigration status in which the individual will enter the US or status they are here in now. If unsure contact NRA tax specialist at morgata@auburn.edu.	
Will the activity be performed in the US?	<b>YES</b> <b>NO</b>
How long will the individual be at Auburn University?	
IN ADDITION TO THE VOUCHER, FORMS THAT MAY BE REQUIRED FOR PAYMENT	
Foreign National Information Form	<a href="http://www.auburn.edu/administration/business-finance/pdf/foreign-national.pdf">http://www.auburn.edu/administration/business-finance/pdf/foreign-national.pdf</a>
AU Vendor Registration (new or renewal)	<a href="http://www.auburnuniversity.net/vendor/">http://www.auburnuniversity.net/vendor/</a>
B-Honorarium Form	<a href="http://www.auburn.edu/administration/business-finance/pdf/b-hon-cert.pdf">http://www.auburn.edu/administration/business-finance/pdf/b-hon-cert.pdf</a>
Foreign Source Letter	<a href="http://www.auburn.edu/administration/business-finance/pdf/foreign-source.pdf">http://www.auburn.edu/administration/business-finance/pdf/foreign-source.pdf</a>
Copy of Immigration Documents Needed (i.e. passport, visa, I-94 and other relevant immigration documents)	
If reimbursing for expenses attach a copy of all receipts. <b>(No per-diem can be made to our guests)</b>	<b>All payments to Non-US Citizens/companies must be sent to Tax Compliance 218 Ingram Hall before it is sent to PPS for payment.</b>
TAX COMPLIANCE COMMENTS	
<b>WHICH OF ABOVE FORMS ARE REQUIRED AND WILL THE PAYMENT BE TAXABLE? (To be completed by Tax Compliance Office)</b>	

## GENERAL INFORMATION

- Lawful Permanent Residents (green card holders) are treated like US Citizens for tax purposes.
- If our guest is a LPR then you will only need to get a copy of the lawful permanent resident card to attach to the voucher.
- The payment request form must be completed and sent to Tax Compliance before the department makes an assurance to pay.
- This form may be faxed, e-mailed or put in campus mail.
- Tax Compliance will review the payment request and return the form to the department advising what forms will be needed as well as any federal tax withholding required.
- The voucher (including PPS required back-up), payment request form, and required forms must be sent through the Tax Compliance Office.
- New vendors must still register: <http://www.auburnuniversity.net/vendor/>
- Payments and/or reimbursements to Non- US Citizens/foreign companies fall under a different set of tax laws and withholding requirements than those that apply to US Citizens and US companies. **Generally, they are subject to 30% federal tax withholding, unless an exception applies.**
- Federal immigration law restricts what types of services and payments an individual may perform and receive. When inviting an individual (either from outside or inside the US) that is not a US Citizen, it is extremely important to know beforehand what immigration status our guest plans to enter the US in; or as in the case of someone who is already in the US what status they are currently in. This way the department will be informed what services they are allowed to provide and what types of payments they are legally allowed to receive.
- No per-diem may be paid to our guests, only actual reimbursements.
- Payments to foreign companies for tangible goods (**not including software**) are not subject to these guidelines.
- Actual expense reimbursement to individuals for a job interview (**not GRA/GTA jobs**) is not subject to these guidelines.