Payments to Non-US Citizens and Vendors (NonResident Aliens)

**IS YOUR VENDOR A NRA?**
- NO: Obtain a W-8BEN or W-8BEN-E and attach to DV vendor. Not required for IP vendor.
- YES: Proceed with typical DV processing.

**IS THIS A RENT OR ROYALTY PAYMENT?**
- YES: Proceed with typical DV processing. May be subject to tax withholding. Tax treaty may apply.
- NO: Proceed with typical DV processing.

**IS THE INCOME U.S. SOURCE?**
- YES: NRAPSC required for payment processing. May be subject to tax withholding. Tax treaty may apply.
- NO: NRAPSC required for service payments; not required for rents or royalties.

**IS YOUR PAYMENT FOR TANGIBLE GOODS OR A REIMBURSEMENT?**
- YES: Proceed with typical DV processing.
- NO: Proceed with typical DV processing.

**ENTITY**
- NRAPSC required for payment processing. May be subject to tax withholding. Tax treaty may apply.
- INDIVIDUAL: Visa type will need to be determined to obtain appropriate paperwork. May need to withhold taxes.

**NOTES**
Additional information can be found in Section 77 of the Manual of Business Procedures.
Please contact Accounting at accounting@ctfr.msu.edu with questions.