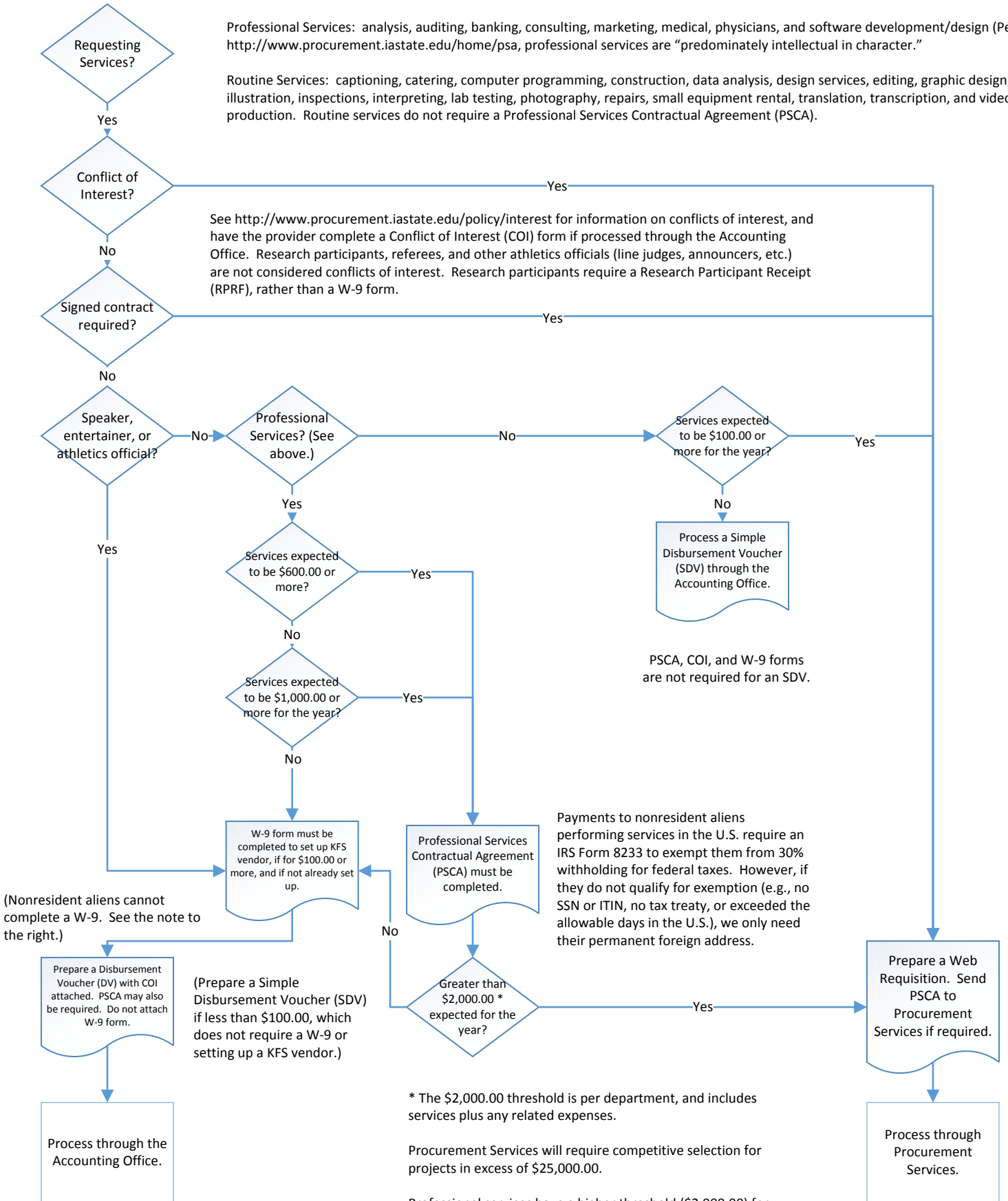


Accounting Office – Commitment/Contracting Process for **Services** Provided by **Individuals** – Updated 1/24/2017

Professional Services: analysis, auditing, banking, consulting, marketing, medical, physicians, and software development/design (Per <http://www.procurement.iastate.edu/home/psa>, professional services are “predominately intellectual in character.”

Routine Services: captioning, catering, computer programming, construction, data analysis, design services, editing, graphic design, illustration, inspections, interpreting, lab testing, photography, repairs, small equipment rental, translation, transcription, and video production. Routine services do not require a Professional Services Contractual Agreement (PSCA).

See <http://www.procurement.iastate.edu/policy/interest> for information on conflicts of interest, and have the provider complete a Conflict of Interest (COI) form if processed through the Accounting Office. Research participants, referees, and other athletics officials (line judges, announcers, etc.) are not considered conflicts of interest. Research participants require a Research Participant Receipt (RPRF), rather than a W-9 form.



(Nonresident aliens cannot complete a W-9. See the note to the right.)

(Prepare a Simple Disbursement Voucher (SDV) if less than \$100.00, which does not require a W-9 or setting up a KFS vendor.)

Payments to nonresident aliens performing services in the U.S. require an IRS Form 8233 to exempt them from 30% withholding for federal taxes. However, if they do not qualify for exemption (e.g., no SSN or ITIN, no tax treaty, or exceeded the allowable days in the U.S.), we only need their permanent foreign address.

* The \$2,000.00 threshold is per department, and includes services plus any related expenses.

Procurement Services will require competitive selection for projects in excess of \$25,000.00.

Professional services have a higher threshold (\$2,000.00) for requiring Purchasing’s approval.

Please contact Bill Cahill or Carole Gill when making payments for services to nonresident aliens.

PSCA, COI, and W-9 forms are not required for an SDV.