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, cleaning, computer programming, construction, data analysis, design services, editing, graphic design, illustration, interpreting, inspections, lab testing, photography, repairs, security, small equipment rental, training, 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.

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.

Please contact Bill Cahill or Carole Gill when making payments to foreign vendors for providing services in the U.S.