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, inspections, interpreting, 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 as a non-PO payment. 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.

Payments to non-U.S. companies performing services in the U.S. require a W-8BEN-E to avoid 30% withholding for federal taxes. Foreign vendors’ FEINs usually start with “98.” Payments to foreign governments or foreign tax-exempt organizations may require a W-8EXP instead.

Payments to nonresident alien individuals who are 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 maximum days in the U.S.), we only need their permanent foreign address.

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