

1.) *Payment to Foreign National Individual for Reimbursement of Travel Expenses Only using Accountable Plan*

Required documentation and Forms: *Individual Reimbursement Form, Certificate of Foreign Status Form*, itemized expenses and receipts, and legible copies of I-94 and passport with visa stamp.

- a. Department issues invitation to the individual specifically clarifying receipt retention requirements.
- b. Individual Accepts invitation and begins travel, retaining receipts as required.
- c. Upon arrival at TAMU, Department will Obtain signatures and information necessary for the Individual Reimbursement Form, and the Certificate of Foreign Status, http://finance.tamu.edu/fmo/ir/forms/cert_foreign_status.pdf, from the Foreign Individual.
- d. Department will Fax Certificate of Foreign Status form to FMO AP for vendor set up as directed on form.
- e. Individual submits receipts to department while at TAMU or immediately following completion of travel.
- f. Department creates a Limited Purchase Document in FAMIS.
- g. Department, using the document number created, completes the Individual Reimbursement Form, and attaches it with copies of documents, including original receipts, to the Packet. Makes copy of the entire packet for their records and forwards packet to A/P.
- h. Accounts Payable receives entire payment request. Processes request for payment.

2.). *Payment for services to Foreign National Individual who possess a SSN or ITIN.*

Required documentation and Forms: *Individual Reimbursement Form*, *Certificate of Foreign Status Form*, itemized expenses and receipts, legible copies of I-94 and passport with visa stamp, and forms listed by GLACIER.

- a. Department issues invitation to the individual specifically clarifying receipt retention requirements and informing the individual to expect contact from FMO.
- b. Department Requests GLACIER password for individual by e-mail.
- c. Password issued by A/P to Foreign National Individual via email.
- d. Individual provides his/her information in GLACIER and enters SS# or ITIN#.
- e. Department contacts FMO and faxes legible copies of visa, passport, I-94, and DS-2019 (if applicable) to AP 979-458-4276 PRIOR to printing GLACIER forms and PRIOR to the Individual leaving the U.S.
- f. A/P reviews GLACIER record and faxed document copies and will determine any tax treaty benefit eligibility and override any applicable HOLDS.
- g. A/P notifies department when review is complete and instructs department to proceed with printing GLACIER forms.
- h. Department has the individual print, sign and date all applicable GLACIER forms.
- i. Department verifies that all required document copies are attached to GLACIER forms.
- j. Department must set up Individual as Vendor in FAMIS by having the individual complete a *Certificate of Foreign Status* form or W- 9 (if appropriate) and faxing to FMO Vendor Set up contact as indicated on this form.
- k. Department creates a Limited Purchase Document in FAMIS.
- l. Department, using the document number created, completes the Individual Reimbursement Form, and attaches it with GLACIER Forms and copies of documents, including original receipts, to the Packet. Makes copy of the entire packet for their records and forwards packet to A/P.
- m. Accounts Payable receives entire packet with payment request and certifies any 8233 Forms.
- n. Processes request for payment.
- o. At year-end, individual will be sent necessary forms for proper tax filing.

3.) *Payment for Services to Foreign National Individual who does not possess a SSN or ITIN*

Required documentation and Forms: *Individual Reimbursement Form, Certificate of Foreign Status Form, itemized expenses and receipts, legible copies of I-94 and passport with visa stamp, ITIN Application Coversheet, Acceptance Agent Certification Form, and forms listed by GLACIER.*

- a. Department issues invitation to the individual specifically clarifying receipt retention requirements and informing the individual to expect contact from FMO.
- b. Department Requests GLACIER password for individual by e-mail.
- c. Password issued by A/P to Foreign National Individual's via email.
- d. Individual provides his/her information in GLACIER and selects "Would like to apply for ITIN."
- e. Department contacts FMO and faxes legible copies of visa, passport, I-94, W-7, and DS-2019 (if applicable) to AP 979-458-4276 PRIOR to printing GLACIER forms and PRIOR to the individual leaving the U.S.
- f. A/P reviews GLACIER record and faxed document copies and will override any applicable HOLDS.
- g. A/P notifies department when review is complete and e-mails applicable ITIN application coversheet along with specific instructions
- h. Department has the individual print, sign and date all GLACIER forms.
- i. Department attaches the GLACIER forms and required document copies to the ITIN Application coversheet received from Accounts Payable (see step e.)
- j. Department verifies that all forms and documents are attached, signed, and dated by initialing each item listed on the ITIN application cover sheet.
- k. Department contacts FMO and instructs the individual to take this packet to FMO. *NOTE: original travel and identifying documents will need to be presented to acceptance personnel at FMO.*
- l. FMO certifies W-7 Form and attaches Acceptance Agent Certification form to the back of the W-7 form.
- m. FMO makes required copies for their files and returns the original packet to the department via campus mail or by giving the packet back to the individual to hand carry back to the department.
- n. Department receives packet back from FMO with certified W-7 form and Acceptance Agent Certification Form attached.
- o. Tax Treaty Eligibility Determination is made by GLACIER and confirmed by AP.
 1. If the individual is not eligible to claim Tax Treaty benefit, no tax treaty benefit exists or they decline Tax Treaty benefits: : *Department makes a copy of the W-7 and Acceptance Agent Certification Form and gives the original W-7 and Acceptance Agent Certification Form to the foreign national Individual. The copy is attached to the Individual Reimbursement Request and submitted by the Department to FMO with all Necessary payment documentation. The individual will have 30% tax withheld or the*

department must make the 30% tax payment on behalf of the individual (this is known as “grossing up” the tax payment

2. If the individual is eligible to claim a Tax Treaty benefit: Department makes a copy of the W-7 and Acceptance Agent Certification Form and gives it to the individual for their records. The original W-7 and Acceptance Agent Certification Form is retained and attached to the Individual Reimbursement Request. The IRS will send the ITIN directly to FMO.

- p. Department must set up Individual as Vendor in FAMIS by having the individual complete a Certificate of Foreign Status form or W-9 (if appropriate) and faxing to FMO Vendor Set up contact as indicated on this form.
- q. Department creates a Limited Purchase Document in FAMIS.
- r. Department, using the document number created, completes the Individual Reimbursement Form and attaches it with GLACIER forms and copies of documents, including original receipts, to the Packet. Makes copy of the entire packet for their records and forwards packet to A/P attention Individual Reimbursements.
- s. Accounts Payable receives entire packet with payment request and certifies any 8233 Forms.
- t. FMO receives ITIN and forwards a copy to the department so they can send the number to the individual.