

Request for Payment Form (Pay-To)



General Policy

Prepare the Request for Payment (Pay-To) Form to request payment to a vendor or an individual through Accounts Payable. Also use this form to reimburse employees for business-related expenses. Reimbursements to employees require departmental approval by signature above the level of the person requesting reimbursement. Do not request payment for payroll-related items, travel advances, travel reimbursements or meeting/entertainment expenses using a Request for Payment Form. There are separate forms for these purposes. Request supplies, equipment, service contracts, printing (other than Tulane Copy Center), software, etc., through TAMS Purchasing on Requisitions. All Request for Payment Forms submitted for reimbursement to employees for the purchase of supplies and services require the approval of Purchasing before the reimbursement can be issued. Procurement of supplies and the above mentioned services must be obtained through TAMS Purchasing. See the P-card Policy website for procedures applicable to card use.

Requests for advance payments (not travel advances) must be approved by the Controller. Such requests will be coded as advances and cleared to final accountability when supporting documentation is made available.

Documentation must be provided to support each item amount for which payment is requested. Such documentation must be submitted on vendor-supplied original itemized invoices or receipts. There may be instances where original itemized invoices are not available. Faxes or copies will be accepted if the original documentation cannot be provided. In those rare instances where documentation has been lost, please refer to the Missing Receipt Affidavit at www.tulane.edu/~admin/tams/pdf/missing.pdf.

Payments to Individuals:

When the payee is an individual, the requesting department bears responsibility for determining if the payee is a U.S. citizen or permanent resident (green card-holder). If this question on the Request for Payment Form is answered 'No', an Alien Information Collection Form must accompany the Request for Payment Form before payment can be issued. If the payee is determined to be a nonresident alien after applying the 'Substantial Presence Test', a Form W-8 must accompany the Request for Payment Form before payment can be issued. If the payee is determined to be a resident alien after applying the 'Substantial Presence Test', a Form W-9 must accompany the Request for Payment Form.

Independent Contractor Status:

Before payment, all services rendered by individuals must be reviewed to determine whether an employer-employee relationship exists. Therefore, the 'Independent Contractor or Personal Consultant Services Request for Information' questionnaire must be submitted to University Counsel. If it is determined that an employer-employee relationship does not exist, then the request for payment will be processed through Accounts Payable. If an employer-employee relationship does exist, then the payment must be processed through Payroll. Guest speakers and guest lecturers who are not otherwise employees of Tulane, officials hired through an agency, bands and performers are not required to be approved by University Counsel as independent contractors before payment can be issued.



Tax Reporting

All forms 1042S and 1099-MISC reportable payments require a form W-8 (for nonresident aliens) or form W-9 (for U.S. citizens or resident aliens) to be on file in Accounts Payable prior to the payment being issued. If a form W-8 or form W-9 is not currently on file in Accounts Payable, attach the appropriate form (faxed forms W-8 and Forms W-9 are acceptable). If any of the information on the form W-8 or form W-9 has changed (e.g., visa status, address, tax identification number, name in the case of a D.B.A. ('doing business as') or due to marital status change, a corrected form W-8 or form W-9 must be filed.

If the payment is issued to a nonresident alien or to a third party 'on behalf of' a nonresident alien and the nonresident alien is from a country with which the U.S. maintains an income tax treaty, he or she must complete a Form 8233 and/or Form 1001 to claim an exemption from tax withholding. If the individual is not from a country with which the U.S. maintains a tax treaty or if the individual does not submit a properly completed Form 8233 and/or Form 1001, tax withholding at a rate of 30% will be deducted from the payment.

Refer to the 'Payments Made To Nonresident Aliens – A Policy and Procedure Manual' for complete instructions. Copies can be obtained from the Nonresident Alien Tax Specialist in the International Tax Office, 862-8252. '

Foreign source' funds, received from a foreign source for which Tulane is acting as an agent in their administration and is not involved in the determination of their usage, are exempt from withholding and reporting requirements. For example, a scholarship received from a foreign source and given to a specific foreign person determined by the foreign source is not U.S. source funds subject to withholding or reporting requirements. Determination of the source of the funds (U.S. or foreign) is made by the TUHSC Financial Services Office (for TUHSC payments) or the International Tax Office (for all other payments). Both offices maintain a list of foreign source funds.

Blank Alien Information Collection Forms can be obtained from the International Tax Office.

Routing of completed forms:

Tulane University Health Sciences center departments must forward certain grant related Request for Payment Forms to the TUHSC Grants Administration, to Accounts Payable if the source of funds is Faculty Practice Plan related, or to the TUHSC Financial Services Office for all other sources of funding. The criteria for determining the routing associated with grants expenditures is posted at [www.tmc.tulane.edu/researchadmin/Guidelines of Expenditures](http://www.tmc.tulane.edu/researchadmin/Guidelines%20of%20Expenditures). Uptown departments must forward their completed Request for Payment Forms to Accounts Payable if item does not need to be reviewed by the Office of Research. Again, certain grant related expenditures must be reviewed by the Office of Research or Grants Accounting. These guidelines are posted at [www.tmc.tulane.edu/researchadmin/Guidelines of Expenditures](http://www.tmc.tulane.edu/researchadmin/Guidelines%20of%20Expenditures).

Blank Request for Payment Forms can be accessed via the TAMS web site <http://www.tulane.edu/~tams/>. Request for Payment information can be entered on the web form which facilitates the links to account data (e.g., natural account, expenditure organization,



expenditure type) needed to accurately complete the Request for Payment Form. Once the data is entered, simply print the completed form on your desktop printer. A blank Request for Payment Form can be printed and completed at a later time. Accounts Payable will accept hand written Request for Payment Forms.

Note: Do not make copies of the blank form for future use. A new form must be printed off of the website with each request since form reference numbers are unique.