

INSTRUCTIONS
Direct Payment Request

PURPOSE: To initiate payment for the activities listed in section IV.

HOW: Completed form, including supporting documents and approval signatures, then forwarded to Accounts Payable for processing.

I. You **MUST COMPLETE** the citizenship section. You must inquire about the payees' or beneficiaries' citizenship status. Additional reference is available in the manual referenced on the front of this form.

Gross-Up definition: Rensselaer is generally required to withhold tax at a 30 percent rate from all income payments made to nonresident aliens. The Nonresident Alien Tax Specialist will calculate and deduct any applicable tax from the payment prior to processing. If a department wishes to pay the tax on behalf of a nonresident alien, the tax payment is considered income and is taxable as well. When paying the tax due on behalf of a nonresident alien, a department should request that the payment be "grossed-up". The Nonresident Alien Tax Specialist will then calculate the applicable tax and deduct it from the department's budget and the payee will receive the net amount requested on the Direct Payment Request.

The Nonresident Alien Tax Specialist will calculate any taxes that may be applicable. Please allow **15 days** for payments made to any nonresident alien who claims a tax treaty exemption.

II. To pay a business: list Federal ID Number.
To pay an individual: list Social Security #, and the name and address to be printed on the check.

III. Please pay only one invoice per form.

IV. Commodities permitted to be paid on Direct Payment Request form are limited to the following:

96153	Advertising	96100	Honorariums
96100	Awards/Prizes	95300	Insurance (Risk Mgmt Only)
71510	Books	94874	Medical Services (Infirmary Only)
96299	Business Dinners/Lunches	96200	Memberships/Dues
92460	Conference Registration	96286	Postage
REIMB	Employee Reimbursement (not travel)	71500	Reprints
96286	Express Mail/Freight	95660	Subscriptions
96200	Fees	90692	Utilities (incl. Cable)

FOAPAL

Fund	Funding source (6 char)
Organization	Organization code (4 char)
Account	Expense or revenue code (3 char)
Program	Required
Activity	Required
Location	Optional/campus location

V. Approvals — Obtain prior to sending to Accounts Payable

Completed requests for **certified vendors** will be processed within 5 (five) business days of receipt by Account Payable.