**Departmental Information/Nonresident Alien Tax Compliance**

**Process for Paying Nonresident Aliens through Accounts Payable**

1. Complete the Check Request Form and attach current GLACIER paperwork prior to sending the form to Accounts Payable
2. This would apply to any payments through Accounts Payable for personal services, research participants, prizes or awards
3. Unless a tax treaty applies, 30% tax withholding will be required to all payments to nonresident aliens
4. GLACIER paperwork is not required for reimbursement of travel expenses only