

**COLLEGE OF SOUTHERN NEVADA
FINANCE & FACILITIES DIVISION
TAX REVIEW POLICY FOR FOREIGN VENDORS**


1. PURPOSE

To ensure that treaty exemptions are properly applied and to identify and communicate to Accounts Payable the proper treatment of and withholding for all vendors who are not United States citizens or United States companies.

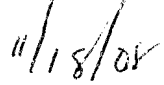
2. POLICY

- A. Foreign vendors/contractors must be reviewed by the Nonresident Alien Tax Specialist prior to making a purchase or arranging a service to determine whether income tax should be withheld or if treaty benefits are being requested. Requests for treaty benefits require acceptance from the IRS in advance or taxes will be withheld where appropriate.
- B. Foreign vendors need to complete an IRS Form W-8BEN instead of a W-9 along with the first two pages of the Vendor Application Form.
- C. Foreign vendors claiming a treaty exemption on personal services must also complete an IRS Form 8233.
- D. Failure to provide documentation to the Nonresident Alien Tax Specialist may result in having the maximum rate of U.S. federal income tax withheld from AP payments. Any excess tax withheld due to failure to meet with the Nonresident Alien Tax Specialist cannot be refunded by the Nevada System of Higher Education (NSHE).

3. APPROVAL



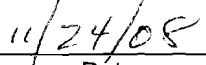
Patricia Charlton, Sr. Vice President, Finance & Facilities



Date



Michael D. Richards, President

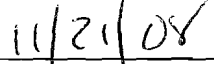


Date

Reviewed by Faculty Senate:



Sondra Cosgrove, Faculty Senate Chair



Date