

# M1: ACCOUNTS PAYABLE VOUCHER, 1009

Effective Date: 5/01/05

Prior Date: 10/20/99

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## Purpose and Scope

The *Accounts Payable Voucher* is a four part form set used to convey information from the *Purchase Order* and vendor's invoice to the Accounts Payable System.

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## Authority and Responsibility

1. The Accounts Payable section of the Controller's Office is responsible for initiating the *Accounts Payable Voucher*. Initiation of the document may be delegated to other key areas, such as the Library for book orders.
2. Individuals completing the *Accounts Payable Voucher* must determine whether or not the payee or beneficiary of the payment is a U.S. citizen or a permanent resident alien.
3. Fiscal agents/alternates approve the payment of the invoice by signing the *Accounts Payable Voucher*.
4. The International Tax Specialist reviews the *Accounts Payable Voucher* made payable to or on behalf of a nonresident alien to determine the tax withholding requirements.
5. The Director of Financial Affairs/Controller advises the Procedures and Systems Analyst whenever there are changes made to the *Accounts Payable Voucher* procedure.

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## References

1. Section 1441, [Internal Revenue Code](#)
2. Treasury Regulation 1.1461-2
3. Payments Made to Nonresident Aliens Manual

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## Definitions

Nonresident Alien: any person other than a U.S. citizen, a person issued a “green card” or a person who has been granted lawful US permanent resident status.

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## Form Acquisition

1. Areas preparing *Accounts Payable Vouchers* may acquire the forms from the Accounts Payable section of the Controller's Office, E-220.
2. Fiscal agents are mailed the prepared *Accounts Payable Vouchers* ready for their approval signature.

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## Payments to or on Behalf of Nonresident Aliens

Northeastern Illinois University is required by the Internal Revenue Service to withhold taxes from all payments to or on behalf of nonresident aliens.

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## Process

Key areas preparing the Accounts Payable Voucher use the following instructions for preparing the form.

### Item    Description

1. Vendor Data: Enter the appropriate data as it appears on the invoice.
2. Document Number: Enter the seven digit alpha/numeric *Purchase Order* number.
3. Document Date: Enter the preparation date of the *Accounts Payable Voucher*.
4. Vendor Key Number: Enter the unique eleven digit vendor code.
5. FEIN Number: Enter the vendor federal employee's identification number (FEIN). If you do not have the FEIN number, call Purchasing at extension 5300.
6. Description: Enter the clear text description or name of each product or service purchased or rendered for which payment is to be made.
7. P/F: Enter status of each invoice with the appropriate alpha:
  - a. P = Partial billing: *Purchase Order* to remain open;
  - b. F = Final billing: *Purchase Order* to be closed and any balance to be de-obligated.
8. Invoice Number: Enter the number as shown on the invoice.
9. Invoice Date: Enter the date as shown on the invoice.
10. Amount: Enter the extended price of the goods or services purchased or rendered. All amounts must be reflected both in dollars and cents.
11. Sub-Code: Enter the appropriate sub-code.
12. Total by S/C: Extend the amount from item "10".
13. Payment Due Date/Date Paid: Enter the payment due date.
14. Total Amount: Add all expense amounts in item "12" to derive a total figure. All amounts must reflect both dollars and cents: i.e., \$320 should be shown as \$320.00.
15. Account Name: Enter name of account to be charged.
16. Account No. to be Charged: Enter the six digit account number.

Areas preparing the *Accounts Payable Voucher* and fiscal agents who are approving the prepared *Accounts Payable Voucher* use the following instructions for completing the voucher.

17. Is the Payee or Beneficiary a U.S. Citizen or Permanent Alien: Mark “yes” or “no” depending on the payees answer to this residency status question.

**NOTE:** This question must be asked of all payees regardless of whether or not there is reason to believe that the payee is a nonresident alien. If this question is not answered, the voucher will be returned to the requesting department. Also, if the attachments as identified on the Alien Information Collection Form and, if there is a tax treaty exemption, Form 8233 and/or Form W-8BEN are missing, the maximum amount of tax will be withheld.

18. Signature of Person Marking Citizenship or Residency Status: The person marking “yes” or “no” must sign and date the voucher here.
19. Approval: Enter the certifying signature of the fiscal agent. Then enter the date of certification.

Upon completion, the gold copy of the voucher along with a copy of the invoice is retained by the originator. The balance of the form set with vendor invoice attached is forwarded to the Accounts Payable section of the Controller's Office, E 220, extension 5146

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## Questions

Questions relative to the *Accounts Payable Voucher* should be directed to the Accounts Payable section of the Controller's Office, [P-Straumann@neu.edu](mailto:P-Straumann@neu.edu) , room E-220, extension 5146.

Questions relative to nonresident alien taxation should be directed to the International Tax Specialist in the Controller's Office, [L-Magsino@neu.edu](mailto:L-Magsino@neu.edu) , Room E-207, X5124.

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