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Subject: Additional Guidance on "Location of Service" for Purchase Orders and Non-PO Payment Requests
Date: Wednesday, February 19, 2025 10:22:00 AM
Attachments: [How to Run APEX Reports for Location of Service 02.19.25.pdf](#)

The following message is being sent on behalf of Corporate Tax, Compliance, and Payroll:

With the implementation of the automated state tax withholding on service suppliers, we have identified instances where additional guidance is required regarding the Location of Services entered on Purchase Orders or Non-PO payment requests. This communication is to provide clarification on how to handle these scenarios.

Services means engaging a person or organization to perform work for the University. Examples of services include lectures (including honoraria), human subjects, performances, photography, maintenance, accounting, legal services, architectural services, etc. PO Managers can run the Purchasing Categories report in APEX for a full list of services by filtering on "Yes" under "Service Type".

"Virtual" services

When an individual or representative of an organization is performing services "virtually", the location of services should be the physical location where the individual/organization is located at the time they are providing the service.

For example, if a guest lecturer has a home address in Indiana and is presenting from their home state to an audience on campus in Philadelphia, the location of services should be where they are physically located at the time of the presentation, in this case Indiana and not Pennsylvania. If the guest lecturer travels to Philadelphia to present (in-person and not virtual), then the location of services should be Pennsylvania.

Services charged to the Interfund (object code 152x)

Do not charge services to object code 152x. This is not a tax-reportable object code. Payments made to object code 152x do not get accounted for at year-end for 1099 purposes and do not have the appropriate taxes withheld if required by the state. In these circumstances, we recommend that the appropriate service object code be charged on the Purchase Order or Non-PO Payment Request rather than 152x. A manual journal must then be entered to credit the expense object code and debit 152x. The appropriate "Lawson" account should be obtained from UPHS in order to create the journal. Directions to create a journal entry for UPHS goods & services is available in

[BEN Helps](#). This two-step process ensures appropriate tax withholding and reporting and also assists with reconciliation of the interfund accounts each month.

What you can do

Purchase Orders

Purchase Order Managers in BEN Buys are responsible for verifying the Location of Services are correct. To identify the location of service on open purchase. Attached is a document that outlines how to run reports in APEX to identify the Location of Services on Invoices and on Purchase Orders.

Instructions on how to correct the location of services on the Purchase Order is available in [BEN Helps](#).

Non-PO Payment Requests

Non-PO Payment Request approvers should verify the location of service is correct before approving the Non-PO Payment Request. If the Location of Service is not correct, the Non-PO Payment Request should be returned to the preparer for correction. Note that once Non-PO Payment Requests have been approved, the location of service cannot be changed.

Additional information on location of services can be found in the [FAQs](#) available in BEN Helps.

If you have any questions, please contact [BEN Helps](#) and select the category “AP/Payment Processing” and then the topic “State Tax Withholding on Service Suppliers”.

Running APEX Reports for Location of Services

Here are the details about APEX reports for location of service:

1. Invoice Inquiry: The Invoice Inquiry report allows you to search for invoices by different parameters:

- Invoice creation date range (date when the Invoice was entered or imported into BEN Financials) OR supplier invoice date range and ORG parameters are mandatory if not inquiring for a specific supplier and PO#/Invoice#
- Optional parameters include
 - o Location of Service – contains US states and Outside the US as values in the dropdown
 - o Tax withheld – yes or no
 - o Vendor/PO#/Invoice#
 - o Paid status – paid/unpaid
 - o Invoice type: Invoice or Credit Memo
 - o Include cancelled Invoices: Yes/No
 - o Past Due: Yes/No
 - o Invoice source
 - o Buyer
 - o On Hold – Yes/No
 - o Hold Reason

Example: To search for Invoices that were entered into the system in January for Org range 4000 to 4999 with location of service as California and are unpaid and are not cancelled - then enter the search parameter values as shown in the below screenshot and click on Find button:

| Vendor | PO# | Invoice# | Type | Invoice Date | Creation Date | Description | Amount | Amount Paid | Payment Method | Terms | Status | Due Date | Source | Service Location |
|---|---------|------------------|----------|--------------|---------------|-------------|-------------|-------------|----------------|-----------|------------------|-------------|----------------------|------------------|
| UNIVERSITY OF CALIFORNIA SAN DIEGO | 5402239 | 2038900076KEY | STANDARD | 21-OCT-2024 | 08-JAN-2025 | PO 5402239 | \$9,987.19 | \$0.00 | EFT | Immediate | NEEDS REAPPROVAL | 08-JAN-2025 | Manual Invoice Entry | CALIFORNIA |
| CRAGG INSTITUTE | 5428193 | 2190000000 | STANDARD | 30-DEC-2024 | 15-JAN-2025 | PO 5428193 | \$35,429.31 | \$0.00 | EFT | Immediate | NEEDS REAPPROVAL | 15-JAN-2025 | Manual Invoice Entry | CALIFORNIA |
| REGENTS OF THE UNIVERSITY OF CALIFORNIA | 5442355 | 2543670001 | STANDARD | 06-JAN-2025 | 21-JAN-2025 | PO 5442355 | \$4,248.30 | \$0.00 | CHECK | Immediate | NEEDS REAPPROVAL | 21-JAN-2025 | Manual Invoice Entry | CALIFORNIA |
| UNIVERSITY OF CALIFORNIA SAN DIEGO | 5277445 | 2038570005 | STANDARD | 08-JAN-2025 | 21-JAN-2025 | PO 5277445 | \$755.85 | \$0.00 | EFT | Immediate | NEEDS REAPPROVAL | 21-JAN-2025 | Manual Invoice Entry | CALIFORNIA |
| STANFORD UNIVERSITY | 5396889 | 10762328015.15 | STANDARD | 31-DEC-2024 | 22-JAN-2025 | PO 5396889 | \$37,645.36 | \$0.00 | CHECK | Immediate | NEEDS REAPPROVAL | 22-JAN-2025 | Manual Invoice Entry | CALIFORNIA |
| STANFORD UNIVERSITY | 5442381 | 107627435481 | STANDARD | 30-SEP-2024 | 22-JAN-2025 | PO 5442381 | \$1,756.86 | \$0.00 | CHECK | Immediate | NEEDS REAPPROVAL | 22-JAN-2025 | Manual Invoice Entry | CALIFORNIA |
| STANFORD UNIVERSITY | 5442381 | 1076230941591 | STANDARD | 31-AUG-2024 | 22-JAN-2025 | PO 5442381 | \$3,854.20 | \$0.00 | CHECK | Immediate | NEEDS REAPPROVAL | 22-JAN-2025 | Manual Invoice Entry | CALIFORNIA |
| STANFORD UNIVERSITY | 5442381 | 1076230185050KEY | STANDARD | 31-JUL-2024 | 23-JAN-2025 | PO 5442381 | \$11,296.43 | \$0.00 | CHECK | Immediate | NEEDS REAPPROVAL | 23-JAN-2025 | Manual Invoice Entry | CALIFORNIA |
| REGENTS OF THE UNIVERSITY OF CALIFORNIA | 5442355 | 2543670002 | STANDARD | 17-JAN-2025 | 28-JAN-2025 | PO 5442355 | \$5,482.71 | \$0.00 | CHECK | Immediate | NEEDS REAPPROVAL | 28-JAN-2025 | Manual Invoice Entry | CALIFORNIA |
| UNIVERSITY OF CALIFORNIA SAN DIEGO | 5277445 | 2038570006 | STANDARD | 17-JAN-2025 | 28-JAN-2025 | PO 5277445 | \$842.54 | \$0.00 | EFT | Immediate | NEEDS REAPPROVAL | 28-JAN-2025 | Manual Invoice Entry | CALIFORNIA |

- This report has links enabled on Vendor, PO# and Invoice# fields to see the detailed information.
- To download the data into EXCEL use the Actions -> Download -> EXCEL menu

2. Purchase Orders -> PO Accounts Inquiry. This report allows you to do a detailed PO accounts level inquiry by different parameters.

- PO Creation date range and ORG range parameters are mandatory if not querying for a specific PO#
- The report has optional parameters –
 - o PO Approval status: Approved, Rejected, In-Process
 - o Include Fully Billed: Yes or No
 - o Include Finally Closed: Yes or No
 - o Include Cancelled: Yes or No
 - o Fund#
 - o Program#
 - o Object Codes range
 - o PO#
 - o Vendor
 - o Buyer
 - o Requester
- The report does not have a separate parameter on location for service. The location of service is shown in the PO accounts search results. Users can download the data into EXCEL or using the APEX filter options to further filter the results
- Example to search on Approved and Open POs (i.e. not fully billed) that were created in January – use the search parameters as show in the below screenshot:

University of Pennsylvania

PO Accounts Inquiry

Note: PO Creation Date from and PO Creation Date To range, and Org Low and Org High Range are Mandatory if not inquiring by a PO#.

Creation Date From: 01-JAN-2021 Creation Date To: 30-JAN-2021

Org Low: 4000 SCHMIDT ORG High: 4000 PO-CPA/REG INCL OFFICE

Include Fully Billed: No Include Finally Closed: No Include Cancelled: No

Object Code From: Object Code To: PO# Vendor Name Buyer Requestor

Find Clear

1 Primary Report Rows: 15 Actions

| PO# | PO Date | Vendor | Service Location | Buyer | Line# | Line Type | Dist# | Account | Ordered Amount | Amount Billed | Unbilled Amount |
|---------|----------------------|--|----------------------|--------------------------------|-------|----------------------|-------|----------------------------------|----------------|---------------|-----------------|
| 5486217 | 02-JAN-2021 12:12:48 | SYNUPRODE CO LTD | ** OUTSIDE THE US ** | HALL, RYAN JON 48120138 | 1 | Supplier | 1 | 400-4529-2-000004-5139-0000-1298 | \$11,000.00 | \$0.00 | \$11,000.00 |
| 5471082 | 07-JAN-2021 11:40:53 | UOED, MICHAEL | ** OUTSIDE THE US ** | COLANGELO, ELLEN E 5711210 | 1 | Services/Maintenance | 1 | 400-4423-4-500411-5332-2810-5393 | \$1,000.00 | \$0.00 | \$1,000.00 |
| 5471320 | 07-JAN-2021 13:33:41 | UNIVERSITY OF ICELAND | ** OUTSIDE THE US ** | MARZIANI, AMANDA L 45790106 | 1 | Services/Maintenance | 1 | 400-4821-4-588082-5333-2812-1416 | \$142,522.00 | \$0.00 | \$142,522.00 |
| 5471381 | 07-JAN-2021 13:58:58 | THE GOVERNORS OF THE UNIVERSITY OF CALGARY | ** OUTSIDE THE US ** | HAMILTON, EMILY COYLE 48362817 | 1 | Services/Maintenance | 1 | 400-4821-4-588082-5333-2812-1418 | \$53,212.00 | \$0.00 | \$53,212.00 |
| 5471389 | 09-JAN-2021 11:50:40 | UNIVERSITY OF GLASGOW | ** OUTSIDE THE US ** | DOYLE, PATRICK 69214213 | 1 | Services/Maintenance | 1 | 400-4854-4-588021-5333-2810-1515 | \$9,030.39 | \$0.00 | \$9,030.39 |
| 5476001 | 09-JAN-2021 11:50:40 | UNIVERSITY OF GLASGOW | ** OUTSIDE THE US ** | DOYLE, PATRICK 69214213 | 2 | Services/Maintenance | 2 | 400-4854-4-588021-5333-2810-1515 | \$59,335.61 | \$0.00 | \$59,335.61 |
| 5476001 | 13-JAN-2021 15:58:38 | WESTFÄLISCHE WILHELM-UNIVERSITÄT MÜNSTER | ** OUTSIDE THE US ** | DOYLE, PATRICK 69214213 | 1 | Services/Maintenance | 1 | 400-4423-4-501124-5333-2810-5143 | \$25,000.00 | \$0.00 | \$25,000.00 |
| 5476001 | 13-JAN-2021 15:58:38 | WESTFÄLISCHE WILHELM-UNIVERSITÄT MÜNSTER | ** OUTSIDE THE US ** | DOYLE, PATRICK 69214213 | 2 | Services/Maintenance | 1 | 400-4423-4-501124-5333-2810-5143 | \$133,890.00 | \$0.00 | \$133,890.00 |
| 5476868 | 14-JAN-2021 14:12:32 | CORAL SLUGSET | ** OUTSIDE THE US ** | DOYLE, PATRICK 69214213 | 1 | Services/Maintenance | 1 | 400-4108-2-014001-5319-5426-4193 | \$5,883.16 | \$0.00 | \$5,883.16 |
| 5476868 | 14-JAN-2021 14:12:32 | CORAL SLUGSET | ** OUTSIDE THE US ** | DOYLE, PATRICK 69214213 | 2 | Services/Maintenance | 2 | 400-4108-2-014001-5319-5426-4193 | \$890.00 | \$0.00 | \$890.00 |
| 5476868 | 14-JAN-2021 14:12:32 | CORAL SLUGSET | ** OUTSIDE THE US ** | DOYLE, PATRICK 69214213 | 3 | Services/Maintenance | 3 | 400-4108-2-014001-5319-5426-4193 | \$2,126.84 | \$0.00 | \$2,126.84 |
| 5477757 | 15-JAN-2021 14:48:17 | SYNAPTIVE MEDICAL INC | ** OUTSIDE THE US ** | DOYLE, PATRICK 69214213 | 1 | Services/Maintenance | 1 | 400-4423-4-501124-5333-2810-5833 | \$25,000.00 | \$0.00 | \$25,000.00 |
| 5477757 | 15-JAN-2021 14:48:17 | SYNAPTIVE MEDICAL INC | ** OUTSIDE THE US ** | DOYLE, PATRICK 69214213 | 2 | Services/Maintenance | 1 | 400-4423-4-501124-5333-2810-5833 | \$6,885.00 | \$0.00 | \$6,885.00 |
| 5484748 | 24-JAN-2021 08:36:28 | HOSPITAL FOR SICK CHILDREN | ** OUTSIDE THE US ** | DOYLE, PATRICK 69214213 | 1 | Services/Maintenance | 1 | 400-4529-4-500023-5332-2459-2384 | \$15,526.00 | \$0.00 | \$15,526.00 |
| 5484828 | 24-JAN-2021 10:17:51 | WILSON, BRIAN C | ** OUTSIDE THE US ** | DOYLE, PATRICK 69214213 | 1 | Services/Maintenance | 1 | 400-4482-4-588470-5332-2459-2447 | \$10,000.00 | \$0.00 | \$10,000.00 |

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- This report has links enabled on PO# Vendor, and Buyer fields to see the detailed information.
- To download the data into EXCEL use the Actions -> Download -> EXCEL menu
- There are additional columns on the report are hidden by default but can be added using the Actions -> Columns menu

Select Columns

Do Not Display

Display in Report

PO Description

PO Fully Billed

Price

Quantity Billed

Quantity Delivered

Quantity Ordered

Requestor

Revision

Item Description

PO#

PO Date

Vendor

Service Location

Buyer

Line#

Line Type

Dist#

Account

Cancel

Apply