



INTERNATIONAL STUDENTS AND SCHOLARS' GUIDE TO GLACIER

Agenda

- GLACIER overview
- Who does and does not require a GLACIER tax record?
- Why is a GLACIER record required?
- Initial GLACIER information form
- GLACIER process
- Where to submit GLACIER forms
- Sample of GLACIER Email notification
- Resources

What Is GLACIER?



- A nonresident alien tax compliance software system that resides on a secured server that is accessed via the internet
- It can be accessed worldwide 24 hours a day once a record has been initialized.

What Does GLACIER Do?

- **Maintains data entered by the foreign national**
- **GLACIER determines**
 - **Tax Residency & Tax Withholding Rates**
 - **Income Tax Treaty Eligibility**
- **Manages Paper Forms**
 - **Creates a Tax Summary with all relevant information and corresponding tax forms**
- **Interfaces with CINTAX (a program to assist in preparation of a nonresident tax return.)**
- **Creates and distributes Form 1042S!**

Who does not require a GLACIER record?

- U. S. Citizens.
- U. S. Permanent Residents.
- Refugees and asylum status.
- Non-resident aliens living and working outside of the United States.

Who does require a GLACIER record?

Individuals on any other status who will be receiving a tax reportable payment from UC Merced.

Why is a GLACIER record required?

- IRS requires institutions such as UCM to collect information that is relevant in the determination of tax residency status for foreign nations. The determination of tax residency must be documented and maintained for the following type of payments:
 - Wages for employment or guest lecture
 - Taxable Fellowship/Scholarship awards (includes post doc benefits)
 - Other payments not exempted by IRS Code
- In order for an NRA to access CINTAX, complete data must be entered into GLACIER

SAMPLE FORM

Initial GLACIER Information Form

Department Instructions: Complete this form, provide a copy to the foreign individual, and instruct the foreign individual to use this form when completing their tax status record in GLACIER, an Online Tax Compliance System used by UCLA. Fax a copy of this form to Payroll Services @ (310) 794-8751 (**EXCEPTION: Scholarship/Fellowship Recipients – No Fax needed**)

Foreign Individual Instructions: You will be receiving an email from support@online-tax.net with your Logon ID and Password to [Glacier, an Online Tax Compliance System used by UCLA.](#) Within 7 days of the receipt of the email, please log in to Glacier and provide UCLA with your tax information in order to have the proper amount of tax withheld from UCLA payments made to you. After completing your Glacier tax status record, print, review, sign, and date the required tax documents that Glacier creates. Then forward those documents along with any required attachments noted on Tax Summary, to the address indicated on the Tax Summary Report Instructions.

NAME (Print Legibly)	Last	First	Initial
EMAIL ADDRESS	Departmental Contact		
	Email Address		
(If UCLA Employee) Pay Period Frequency (Check one)	<input type="checkbox"/> Biweekly <input type="checkbox"/> Monthly <input type="checkbox"/> Other	UID	
Relationship with UCLA (Select as many Categories as applicable, but check only one Relationship Type per Category)		Income Type (If applicable, select one choice per category)	
Category	Relationship Type		
Employee	<input type="checkbox"/> Faculty/Staff/Student <input type="checkbox"/> Postdoctoral Scholar <input type="checkbox"/> TA/GSR <input type="checkbox"/> Clinical Appointee	<input type="checkbox"/> Wages/Salary/Bonus <input type="checkbox"/> Other Income	
Scholarship/Fellowship Recipient	<input type="checkbox"/> UCLA Student <input type="checkbox"/> Post Doctoral Scholar/Visiting Scholar <input type="checkbox"/> All Others	<input type="checkbox"/> Scholarship/Fellowship: Award <input type="checkbox"/> Scholarship/Fellowship: Taxable Post doc Benefits <input type="checkbox"/> Scholarship/Fellowship: Other	
Independent Contractor	<input type="checkbox"/> Guest Speaker <input type="checkbox"/> Artist/Performer/Athlete <input type="checkbox"/> Consultant/All Others	<input type="checkbox"/> Guest Speaker Fee/Honorarium <input type="checkbox"/> Consulting Fee/Artistic Performance Fee <input type="checkbox"/> Other Non-Employee Service Payment	
Royalty Recipient	<input type="checkbox"/> Royalty	<input type="checkbox"/> Royalty	
Non-Employee/Others	<input type="checkbox"/> Prize or Award Recipient/All Others	<input type="checkbox"/> Prize/Award/Rent Payment <input type="checkbox"/> Other Payment	
		<input type="checkbox"/> No Payment	

Initial GLACIER Information Form

- The purpose of this form is to assist you in completing your online GLACIER tax record by indicating your relationship and income type.
- Be sure to have this form as well as your U.S. entry documentation before logging into GLACIER.

GLACIER / UCLA

- UCLA is the office of record for payments issued by UC Merced.
- GLACIER is administered by UCLA Payroll Services.
- GLACIER Correspondence will reference UCLA in the text.
- You may be contacted by UCLA Payroll Services regarding any updates required to your GLACIER record.

UCLA Payroll Services
10920 Wilshire Blvd, Suite 620
Los Angeles CA 90024

UCM'S PROCESS TO DETERMINE TAX RESIDENT STATUS

1. You will be provided a completed copy of the Initial GLACIER Information form.
2. The dept. requests (from UCLA Payroll Services) that a GLACIER record be set up.
3. Once the record is set up, you will receive an email from support@online-tax.net with instructions to access GLACIER. This e-mail is not SPAM; please look for it in your e-mail.
4. Access GLACIER and complete your record.
5. Print the forms as indicated on the Tax Summary.
6. Send the forms to the appropriate office. See slide #13
7. As changes occur, update your GLACIER record. Print updated forms and send to the appropriate office.

GLACIER Process

- Print, sign, date, and submit the required tax forms and supporting documents to the appropriate office. These forms are due within ten (10) days of receiving the GLACIER E-mail.
- Offices that will receive forms:
 - UC Merced Student Business Services
(Scholarship/Fellowship payments)
 - UCLA Payroll Services
(All other payments)

Sample of GLACIER Email Notification

Dear International Student,

The purpose of this message is to alert you to regulations regarding the taxation of any payments made to you by Regents - University of California, Los Angeles (UCLA). The Internal Revenue Service (IRS), the U.S. government tax authority, potentially requires the taxation and reporting of payments made to non-United States citizens. Before Regents - University of California, Los Angeles (UCLA) can make any payments to you, certain information and forms must be provided in order to make correct tax withholding and reporting decisions.

For your convenience, Regents - University of California, Los Angeles (UCLA) allows you to provide this information and complete the necessary forms via the Internet from any web-accessed computer using the GLACIER Online Tax Compliance System.

You must access GLACIER and provide the requested information within 10 days of receiving this message. If you do not provide the requested information within 10 days, the maximum amount of U.S. tax will be withheld from any payments made to you.

To login to GLACIER, follow the steps below:

Click on the following web link: <http://www.online-tax.net> ; if the link does not automatically open, simply open your Internet Browser (preferably Internet Explorer) and enter the website address <http://www.online-tax.net>.

Click on the GLACIER logo to enter the website.

At the login screen, enter your temporary access information from below; you will be required to select a new UserID and Password at the time of first access to GLACIER.

User ID: XXXXXXXX

Password: XXXXXXXX

If you have any questions or need additional information about why you have been asked to use GLACIER, please contact me.

Thank you and have a great day.

UCLA Payroll Services

Tax Summary Report



Tax Summary Report

Summary of Information Entered Into GLACIER™:	
Name: Bear Test Bruin-Family	2005 - 19 Days
SSN / ITIN: 123-45-6789	2000 - 365 Days
Country of Tax Residence: China, People's Republic of	1999 - 300 Days
Country of Citizenship: China, People's Republic of	1998 - 90 Days
Current Immigration Status: F1 Student	
Date of Entry to U.S.: August 15, 2005	Changed Immigration Status? No
Immigration Status Expiration: August 25, 2010	Immigration Status Change Date:
Original Immigration Status:	
UID : 123456789	

Tax Determinations and Results Based on the data entered, GLACIER has made the following determinations:

Tax Residency Status: Nonresident Alien for U.S. Tax Purposes
Residency Status Change Date: July 03, 2007 to Resident Alien
Residency Status Start Date: January 01, 2007 to Resident Alien

Residency Status Change Date 2 (if applicable):
Residency Status Start Date 2 (if applicable):

Employee Compensation: Wages/Salary/Bonus
Applicable Tax Withholding Rate: Single, 1, +\$15.30 per pay period <i>(If Tax Treaty Does Not Apply or Form Is Not Submitted)</i>
Tax Treaty Exemption Status: Exempt
Tax Treaty Time Limit: Unlimited Time Period
Tax Treaty Exemption Period: August 15, 2005 - unlimited
Tax Treaty Dollar Limit: \$5,000 per calendar year

Scholarship/Fellowship: Award
Applicable Tax Withholding Rate: 14 Percent <i>(If Tax Treaty Does Not Apply or Form Is Not Submitted)</i>
Tax Treaty Exemption Status: Exempt
Tax Treaty Time Limit: Unlimited Time Period
Tax Treaty Exemption Period: August 15, 2005 - unlimited
Tax Treaty Dollar Limit: Unlimited Dollar Amount

FICA Tax Status: Exempt	FICA Tax Start Date: January 01, 2007
--------------------------------	--

Required Forms and Document Copies Attach the following Forms and Documents to the Tax Summary Report

<i>Please print, sign and submit with Tax Summary Report</i>	<i>Please copy and submit with Tax Summary Report</i>
Required Forms:	Required Document Copies:
Form W-4	Form I-20
Form W-8BEN	Form I-94/I-94W Card
Form 8233	Visa Sticker/Stamp (in Passport)
Treaty Attachment	

Certification

I hereby declare that the information provided by me to Regents of the University of California, Los Angeles (UCLA) and/or entered into the GLACIER Online Tax Compliance System for purposes of making the tax determinations above is true and correct. If any of the information provided changes or if other relevant information becomes available, I will notify Regents of the University of California, Los Angeles (UCLA) as soon as possible so that this information and/or my U.S. tax status may be updated.

Signature:	Date:
-------------------	--------------

The Tax Summary Report

All information entered into GLACIER is summarized on this report. Key information includes:

1. Residency for Tax Purposes
2. Tax Treaty Eligibility
3. FICA Eligibility
4. Required Forms & Documents

Where to send GLACIER your completed GLACIER forms and supporting documents.

<u>INCOME TYPE</u>	<u>SEND TO</u>
UCM Employee	UCLA Payroll Services
Scholarship/Fellowship	UCM Student Business Services
Employee and Scholarship/Fellowship	UCLA Payroll Services
Any other Income	UCLA Payroll Services

U.C. Merced Resources

- International Student & Scholarship Office
 - swyman@ucmerced.edu – (209) 228-4025
- Graduate Division
 - mtinoco@ucmerced.edu – (209) 228-4723
- Financial Aid and Scholarship Office
 - finaid@ucmerced.edu – (209) 228-4243
- Student Business Services (SBS)
 - sbs@ucmerced.edu - (209) 228-4114
- Tax Services
 - tax@ucmerced.edu – (209) 228-4075

Government Resources

- Internal Revenue Service (IRS)

- www.irs.gov – (800) 829-1040

- Franchise Tax Board (FTB)

- www.ftb.ca.gov – (800) 852-5711

UCLA PAYROLL SERVICES

Contacts:

GLACIER - Lead Administrator:

Michael Sattin msattin@finance.ucla.edu 310 267 5774

GLACIER - Employee Tax Treaties:

Heather Kira-Hoeke : hhoeke@finance.ucla.edu 310 794 8730

GLACIER - Employee Payments:

Cicili Mislant : cmislant@finance.ucla.edu 310 794 8718

UCLA PAYROLL SERVICES

10920 Wilshire Blvd, Suite 620

Los Angeles, CA 90024