GUIDE TO GLACIER FOR FOREIGN INDIVIDUALS
Contents

- GLACIER features and benefits
- Who requires a GLACIER tax record?
- Why is a GLACIER record required?
- GLACIER Procedures
- Sample GLACIER e-mail notification
- GLACIER screens
GLACIER Features and Benefits

- GLACIER is a secure, web based non-resident alien tax compliance system
- GLACIER is available 24 hours a day from any computer that has internet access
- GLACIER helps determine your
  - Tax residency
  - Withholding rates
  - Income tax treaty eligibility
### Who requires a GLACIER tax record?

<table>
<thead>
<tr>
<th>No GLACIER Record</th>
<th>GLACIER Record Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Citizen or National</td>
<td>Foreign Visitors with A, E, F, H, J, K, L, O, P, TN, or V visa</td>
</tr>
<tr>
<td>U.S. Permanent Resident</td>
<td>Pending U.S. Permanent Resident</td>
</tr>
<tr>
<td>Refugees or Asylum status</td>
<td>Pending Refugee or Asylum status</td>
</tr>
<tr>
<td>A nonresident alien working out of the U.S</td>
<td></td>
</tr>
</tbody>
</table>
Why is a GLACIER record required?

- U.S. tax laws require U.C. Davis to collect information from non-U.S. citizens to determine their tax status. GLACIER helps foreign individuals and UCD collect, store, and print forms required by law.
GLACIER Information Form

- You will need to submit the online “GLACIER Information Form” available for you at the following link: http://accounting.ucdavis.edu/glacier/AccessReqForm.cfm
- After submitting this form you will receive an email with login instructions for you to access GLACIER to complete your online GLACIER tax record.
- Be sure to have your U.S. entry documentation before logging into GLACIER.
GLACIER Procedures

- Once you have submitted your on-line information form you will receive an e-mail from support@online-tax.net with your GLACIER password and information on how to logon to the system. This e-mail is not SPAM; please look for it in your e-mail. If you do not have access to email, please contact Cindy Fenton at 530-754-5936 or cfenton@ucdavis.edu for assistance.

- Log into GLACIER with the password and user ID given to you. You will be prompted to change your logon information at that time.

- Complete the GLACIER tax record. You will need your U.S. entry documentation.

- Print, sign, date, and submit the required tax forms and supporting documents to the address listed on the tax summary page. These forms are due within 10 days of receiving the GLACIER e-mail.
Dear Foreign National,

The purpose of this message is to alert you to regulations regarding the taxation of any payment made to you by University of California, Davis. 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 University of California, Davis 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, University of California, Davis 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](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](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.

UserID: M2L3U8BT
Password: 36ZNKUGY
GLACIER ER Screens
Click here to login

Click on the Image Above to Enter GLACIER
or Login Now

GLACIER supports Internet Explorer / FireFox (Windows 2000/XP only) and Apple Safari.
After logging in with the User ID and password given to you in the email, you will be prompted to create a new User ID and password. Enter them and click submit.
Login with your new ID and password and click submit.
You will be asked to enter your login information again and click submit.
Form 1042-S is issued to certain individuals to report certain types of income; you may or may not be eligible to receive a Form 1042-S. If a Form 1042-S is applicable to you, University of California, Berkeley may choose to provide Form 1042-S to you electronically and notify you via email with instructions to log into your GLACIER Individual Record to view and print the form. Because providing the form to you electronically is more convenient for you and administratively efficient for University of California, Berkeley, individuals who are eligible to receive Form 1042-S may do so via the GLACIER Online Tax Compliance System. If you cannot or will not accept Form 1042-S via GLACIER, please uncheck the box below; the form will be printed and mailed to you.

University of California, Berkeley may provide my Form 1042-S (if any) to me via the GLACIER Online Tax Compliance System.

GLACIER is the property of Arctic International LLC ("Arctic") and is protected by copyright and other intellectual property laws. © 2002, 2003, 2004, 2005, 2006 Arctic International LLC. All rights reserved. GLACIER is licensed to Elite University individuals who are not directly associated with students, employees, and/or foreign.

The GLACIER software, Online Help, and documentation are the property of Arctic. GLACIER may not, in whole or in part, be distributed, copied, reproduced, translated, or reduced to any electronic medium or machine-readable format without prior consent in writing from Arctic.

Read the disclaimer and click I Accept
Make sure you have the needed documents and click on next.
Choose create/update/view my individual record and click next.
Check the box that describes your relationship with U.C. Davis. Click next.
Check Compensation/Wages and click next.
Verify your name and email. Enter your social security number if you have one. If not check the statement that applies and click next.
Enter your U.S. address and phone numbers and click next.
Enter your address in your country of residence (foreign address) and click next.
Choose your country of citizenship and tax residence from the drop down menu and click next.
Choose your sponsoring institution

Choose your current U.S. immigration status from the drop down list and click next
Enter the date of entry to the U.S. for this visit, your visa expiration date and the date you plan to leave the U.S. and click next.
Choose the statement that applies and click next.
Choose the statement that applies to you. If you have been in the U.S. previously enter the information for each visit and click next.
Review the information and click next.
GLACIER Online Tax - Microsoft Internet Explorer

Click next

GLACIER

Nonresident Alien Tax Compliance

Tax Withholding and Tax Treaty Exemption Review

GLACIER is now reviewing applicable Tax Withholding or any possible Tax Treaty Exemption. Click Next> to continue.

Click Next>
If a tax treaty applies to you, choose if you want to claim it or not and click next.

Based on the information entered, the U.S.-France Income Tax Treaty allows an exemption from tax withholding for your Compensation/Wages.

Article 20 of the U.S.-France Income Tax Treaty provides that a U.S. resident who is a citizen or resident of France and who has resided in France for at least 6 months in the previous 12 months is entitled to an exemption from tax withholding on compensation/wages. Therefore, compensation/wages received by a U.S. resident from a French employer may be subject to tax withholding.

The possible tax treaty exemption amount is determined based on the number of days worked in France. If you worked for more than 183 days in France during the tax year, you may be entitled to an exemption from tax withholding.

The U.S.-France Income Tax Treaty also contains a COMBINATION Clause. If you previously claimed an exemption from tax for compensation/salary/wages, an exemption from tax during this visit to the U.S. may be limited.

You have indicated you DID NOT previously claim an exemption from tax for compensation/salary/wages received as a Professor or Researcher.

The U.S.-France Income Tax Treaty also contains a COMBINATION Clause. If you previously claimed an exemption from tax for compensation/salary/wages, an exemption from tax during this visit to the U.S. may be limited.

Would you like to claim an exemption from tax withholding?

- Yes, I would like to claim an exemption from tax withholding for the Compensation/Wages; I understand that I must meet any qualifications listed above.

- No, I DO NOT want to claim an exemption from tax withholding; I understand tax will be withheld from the Compensation/Wages.
If a tax treaty applies and you choose to claim it, enter the information asked for and click next.
Review GLACIER'S assessment and click next.

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>International, James</td>
</tr>
<tr>
<td>Tax Residency Status</td>
<td>Nonresident Alien for U.S. Tax Purposes</td>
</tr>
<tr>
<td>Tax Residency Status Change Date</td>
<td>July 03, 2009 to Resident Alien</td>
</tr>
<tr>
<td>Tax Residency Status Start Date</td>
<td>January 01, 2009 to Resident Alien</td>
</tr>
<tr>
<td>Tax Treaty Exemption Status (Compensation)</td>
<td>Exempt</td>
</tr>
<tr>
<td>Tax Treaty Time Limit (Compensation)</td>
<td>Two Years From Date of Arrival</td>
</tr>
<tr>
<td>Tax Treaty Exemption Period (Compensation)</td>
<td>August 08, 2007 - August 06, 2009</td>
</tr>
<tr>
<td>Tax Treaty Dollar Limit (Compensation)</td>
<td>Unlimited Dollar Amount</td>
</tr>
<tr>
<td>Applicable Tax Withholding Rate (If Tax Treaty Not Applicable or Forms Not Submitted)</td>
<td>Single, 1 (Monthly)</td>
</tr>
<tr>
<td>FICA Tax Status</td>
<td>Exempt</td>
</tr>
<tr>
<td>FICA Tax Exempt Date</td>
<td>January 01, 2009</td>
</tr>
</tbody>
</table>

Forms Required:
- Tax Summary Report
- Form W-1
- Form 8233
- Treaty Attachment
- Treaty Statement(s) (Restrictive Clause)
- State Tax Form
Provide State Tax information and click next.
Print, review and sign each form and click next
To complete and submit your Individual Record, please follow the directions below:

- Review, sign and date each of the Required Forms (as printed from the previous screen);
- Photocopy each of the Required Documents (as indicated on the Tax Summary Report);
- Submit the Required Forms and Required Documents to the Institution Administrator at the address below; and
- Click on Next > to properly exit GLACIER and save your Individual Record.

If any information in your Individual Record changes, you must log in to GLACIER and update your Individual Record—The information in the updated Individual Record will be automatically provided to the Institution Administrator.

Your Individual Record must be complete and all Required Forms and Required Documents submitted before any payment is made to you by University of California, Berkeley. If your Required Forms and Required Documents are NOT submitted in a timely fashion, the maximum amount of U.S. tax will be withheld from all payments made to you.

Please submit all Required Forms and Required Documents within 10 days to the Institution Administrator at the following address:

Send the signed documents to the address listed. Click next to exit and save your record