TAXES:
What You Need to Know & Do AFTER You Arrive in the U.S.
Do I need to pay U.S. income tax?

If you earn any U.S.-source income* while you are in the U.S., the answer is YES. You are required to pay both federal and state income tax. *Income can be:

- **Wages** from employment
- Scholarship/fellowship/stipend/grant in excess of tuition and fees

Income tax will be withheld from your payments.
I will be receiving payments from UC Berkeley. What do I need to do?

Complete a GLACIER record if you are in the U.S.

What is GLACIER?

GLACIER is an online tax compliance system.
Who needs to complete a GLACIER record?

Any foreign national that is in the U.S. and receiving payments from UC Berkeley.

- Student employees, including GSIs and GSRs.
- Students receiving non-service UCB fellowship/scholarship income in excess of required tuition and fees.
What does GLACIER do?

▷ Determines your tax residency.
▷ Calculates the correct withholding rate.
▷ Determines if you are the beneficiary of a tax treaty.

International students with a GLACIER record must update their record if there is any change in income or appointment type, immigration status, or departure dates.
What is a tax treaty?

▷ An agreement between the U.S. and another country.

▷ Beneficiaries may be exempt from paying federal taxes.
  ○ This is usually for a limited time and may include a dollar limit.

▷ Tax treaties do not apply to state taxes.
How do I set up a GLACIER record?

Three options if you are in the U.S.:
1. Contact your Human Resources (HR) partner.
2. Email glacieradmin@berkeley.edu.
3. Complete a GLACIER set up form, available at https://controller.berkeley.edu/payroll/glacier-tax-compliance-system
What do I do next?

1. Log in and provide all requested information.
2. GLACIER will produce forms for you.
3. Send your completed GLACIER forms and immigration documents to the GLACIER Admin team.

   Email: glacieradmin@berkley.edu

4. Apply for a Tax ID.
GLACIER Tax Summary Report

Summary of Information Entered Into GLACIER™:
- Name: John Berkley
- SSN / ITIN: 555-33-2410
- Email Address: glacieradmin@berkeley.edu
- Country of Tax Residence: People's Republic of China
- Country of Citizenship: People's Republic of China
- Current Immigration Status: F1 Student
- Date of Entry to U.S.: April 02, 2011
- Original Immigration Status: F1 Student
- Immigration Status Change Date: June 18, 2015
- Estimated Date of Departure: April 30, 2015
- Changed Immigration Status?: No

Tax Determinations and Results Based on the data entered GLACIER™ provides the following determinations:
- Tax Residency Status: Non-Resident Alien for U.S. Tax Purposes
- Tax Determination Applicable Tax Withholding Rate: 14 Percent
- Tax Treaty Exemption Status: Exempt
- Tax Treaty Exemption Period: Unlimited Time Period
- Tax Determination Applicable Tax Withholding Rate: 0 Percent
- Tax Treaty Exemption Status: Exempt
- Tax Treaty Exemption Period: Unlimited Time Period

Required Forms and Document Copies Attach the following Forms and Documents to the Tax Summary Report:
- Form W-4
- Form W-888N
- Form 8233
- Treaty Attachment

Required Document Copies:
- Form I-20
- Form I-484/484W Card
- Visa Sticker/Stamp (in Passport)

**Send these to GLACIER Admin Team.**
IRS Form 8233

Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

Part I - Identification of Beneficial Owner (See instructions)

1. Name of individual who is the beneficial owner
   John Berkeley

2. U.S. taxpayer identifying number
   88999999

3. Foreign taxpayer identifying number, if any (optional)
   88999999

4. Permanent residence address (street, apt. or suite no., or rural route) Do not use a P.O. box.
   1234 French Way

5. City or town, state or province. Include postal code where appropriate.
   Paris, 1234567

6. Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box
   325 My Street

7a. Country issuing passport
   France

7b. Passport number
   P123456

8. State of entry into the United States
   402011

9. Current nonresident status
   S1 Student

10. Date of entry into the United States
    02/01/2011

11. If you are a foreign student, include your F-1 or J-1 status, if relevant:
    Student

12. U.S. visa type
    P

13. Box 390

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

8233 (Rev. 5-2008) Form 8233 (Rev. 5-2008)
University of California, Berkeley

Official Attachment to IRS Form 8233  
Additional Statement for Students and Trainees

<table>
<thead>
<tr>
<th>Name (Last, First)</th>
<th>Country of Tax Residence</th>
<th>Social Security Number/TIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Berkeley, John</td>
<td>France</td>
<td>888888888</td>
</tr>
</tbody>
</table>

I was a resident of France on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

I am temporarily present in the United States for the primary purpose of studying at University of [Unreadable].

I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and France in an amount not in excess of $5,000 for any tax year. I have not previously claimed an income tax exemption under this treaty for income received as a teacher, researcher, or student before the date of my arrival in the United States.

I will be present in the United States only for such period of time as may be reasonably or customarily required to effectuate the purpose of this visit. I arrived in the United States on 04/02/2011. The treaty exemption is available for compensation paid during a period of five tax years.

I hereby certify that the information provided above is true and correct to the best of my knowledge. If any of the information changes or if I have reason to believe that I no longer qualify for the exemption claimed above, I will notify the Institution Administrator at 510-842-9881.

Signature ___________________________  Date ___________________________
Form W-8BEN
Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

Do not use this form for: A U.S. citizen or other U.S. person, including a resident alien individual. Instead, use Form W-9.

A person claiming to be effectively connected with the conduct of a trade or business in the United States. Instead, use Form W-8BEN.

A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section 1101(c), 501(c)(3), IRS, or IRS-R (see instructions). Instead, use Form W-8BEN or W-8EXP.

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or any providing the form applies to claim they are a foreign person exempt from backup withholding.

A person acting as an intermediary. Instead, use Form W-8IMY.

1 Name of individual or organization that is the beneficial owner
John Berkley

2 Type of beneficial owner
☑ Individual
☐ Corporation
☐ Disregarded entity
☐ Partnership
☐ Simple trust
☐ Estate
☐ Government
☐ International organization

3 Permanent residence address (Street, apt., or suite no., or rural route). Do not use a P.O. box in care of address.
3333 Main Street

4 City or town, state or province. Include postal code where appropriate.
Berkley, CA 94720

5 Mailing address (if different from above)
1234 French Way

6 U.S. taxpayer identification number, if required (see instructions)
U.S. person

7 Foreign tax identification number, if any (optional)
FR or FTN

8 Reference number(s) (see instructions)

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply)
☐ I am a U.S. person, as defined in section 7701(a)(30) of the Code. France
☐ I claim the benefits of an income tax treaty between the United States and the treaty country.
☐ I claim the benefits of an income tax treaty between the United States and the country where I am a citizen of France.
☐ I claim the benefits of an income tax treaty between the United States and the country where I have a permanent establishment or fixed base of business.
☐ I claim the benefits of an income tax treaty between the United States and the country where I am a citizen of France.
☐ I claim the benefits of an income tax treaty between the United States and the country where I have a permanent establishment or fixed base of business.

10 Special rates and conditions (if applicable—see instructions) The beneficial owner is claiming the provisions of Article ... of the treaty identified on line 9 above to claim a .......................... rate of withholding on any type of income. " Relationship or Partnership. Explain the reasons the beneficial owner meets the terms of the treaty article...

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to provide this statement in writing.

Part IV Certification

I certify under the penalties of perjury that I have examined this information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that

☐ I am the beneficial owner (or an authorized representative of the beneficial owner).
☐ I am a foreign person, or a U.S. person who is not an individual, and the income is effectively connected with the conduct of a trade or business in the United States.
☐ I am acting on behalf of the beneficial owner.

Signature of beneficial owner or authorized representative (sign in own hand)

Date

For purposes of the Foreign Account Tax Compliance Act, see separate instructions.

Cat. No. 520172 Form W-8BEN (Rev. 2/2006)
What tax ID do I apply for?

Students in the U.S.:

Social Security Number (SSN)
If you are working on campus, you need an SSN (unless you already have one).

OR

ITIN
If you are receiving UCB funding in excess of tuition and fees AND you don’t already have an SSN or ITIN.

Learn how to apply for SSN/ITIN on the BIO website.
Am I done now?

No. You will still need to file an annual tax report, called a “tax return.” You will need to do this the year after you arrive in Berkeley.
What is a “tax return”?

▷ An annual tax report you send to the Internal Revenue Service (IRS).

▷ Filing is a requirement of your F-1/J-1 visa status.

▷ For income earned in the U.S. in 2020, you will file a tax return in 2021. The due date is April 15.
Who has to file a tax return?


▷ If you earned NO income but you were in the U.S. in 2020, you still have to file a one-page “no income” tax report in 2021.
How do I file a tax return?

▷ Receive your official tax document (early 2021).
▷ Follow email instructions from Berkeley International Office.
▷ Submit your tax return to the IRS. DO NOT submit it to the Glacier Department or to any UC Berkeley office.

BIO offers FREE tax preparation software (GTP) to help you prepare your tax return.
What official tax documents will I receive from UC Berkeley?

<table>
<thead>
<tr>
<th>Type of income</th>
<th>Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fellowship in excess of tuition/fees</td>
<td>1042-S</td>
</tr>
<tr>
<td>Any income exempt from federal tax withholding due to an income tax treaty exemption</td>
<td></td>
</tr>
<tr>
<td>Wages from employment</td>
<td>W-2</td>
</tr>
</tbody>
</table>
Summary of What to Do

▶ Students receiving payments* from UC Berkeley:
  ○ Arrive in the U.S.
  ○ Complete a GLACIER record.
  ○ Send your documents to the GLACIER admin team.
  ○ Apply for an SSN or ITIN.
  ○ Receive your official tax document (W-2 or 1042-S) next year.

▶ All Nonresident Aliens:
  ○ File a tax report the year after you arrive.
Questions about GLACIER?

Contact the GLACIER Admin Team.
▷ https://controller.berkeley.edu/central-payroll
▷ Email: glacieradmin@berkeley.edu
▷ GLACIER Admin Team:
  ○ Sofia Nekmal
  ○ Katy Chung
Questions about annual tax filing?

Contact the Berkeley International Office.

▷  https://internationaloffice.berkeley.edu/taxes
▷  Email: biohelp@berkeley.edu

GENERAL questions only. BIO advisers are not tax experts and cannot advise on specific cases.
Thank You!