

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@berkeley.edu

4. Apply for a Tax ID.

GLACIER Tax Summary Report

OVERRIDE 2


Tax Summary Report

Summary of Information Entered Into GLACIER™:

Name:	John Berkeley	2011 - 68 Days
SSN / ITIN:	555-33-2410	
Email Address:	glacieradmin@berkeley.edu	
Country of Tax Residence:	China, People's Republic of	
Country of Citizenship:	China, People's Republic of	
Current Immigration Status:	F1 Student	
Date of Entry to U.S.:	April 02, 2011	Changed Immigration Status? No
Immigration Status Expiration:	June 18, 2015	Immigration Status Change Date:
Original Immigration Status:		
Student/Employee ID Number:	ST11223344	Estimated Date of Departure: April 30, 2015

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 02, 2016 to Resident Alien
Residency Status Start Date:	January 01, 2016 to Resident Alien
Residency Status Change Date 2 (if applicable):	
Residency Status Start Date 2 (if applicable):	
Wages/Salary/Bonus	
Applicable Tax Withholding Rate:	Single, 1(Monthly)
(If Tax Treaty Does Not Apply or Form Is Not Submitted)	
Tax Treaty Exemption Status:	Exempt
Tax Treaty Time Limit:	Unlimited Time Period
Tax Treaty Exemption Period:	April 02, 2011 - unlimited
Tax Treaty Dollar Limit:	\$5,000 per calendar year
Scholarship/Fellowship/AWARD	
Applicable Tax Withholding Rate:	14 Percent
(If Tax Treaty Does Not Apply or Form Is Not Submitted)	
Tax Treaty Exemption Status:	Exempt
Tax Treaty Time Limit:	Unlimited Time Period
Tax Treaty Exemption Period:	April 02, 2011 - unlimited
Tax Treaty Dollar Limit:	Unlimited Dollar Amount

FICA Tax Status: Exempt **FICA Tax Start/Change Date:** January 01, 2016

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

Required Forms: Please print, sign and submit with Tax Summary Report Form W-4 Form W-9BEN Form 8233 Treaty Attachment	Required Document Copies: Please copy and submit with Tax Summary Report Form I-20 Form I-94/I-94W Card Visa Sticker/Stamp (in Passport)
--	---

****Send these to GLACIER Admin Team.**

U.S.
Residency
Status

Tax Treaty
Eligibility

Tax
Withholding
Rate

Required
Forms**

Required
Document
Copies**

IRS Form 8233

Form **8233**

(Rev. March 2009)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0795

► See separate instructions.

Who Should Use This Form?

Note: For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see **Definitions** on pages 1 and 2 of the instructions.

DO NOT Use This Form. . .

IF you are a nonresident alien individual who is receiving . . .	THEN, if you are the beneficial owner of that income, use this form to claim . . .
Compensation for independent personal services performed in the United States	A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation and/or to claim the daily personal exemption amount.
Compensation for dependent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation. Note: Do not use Form 8233 to claim the daily personal exemption amount.
Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent	A tax treaty withholding exemption for part or all of both types of income.
IF you are a beneficial owner who is . . .	INSTEAD, use . . .
Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation	Form W-4 (See page 2 of the Instructions for Form 8233 for how to complete Form W-4.)
Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent	Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income
Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services	Form W-8BEN

This exemption is applicable for compensation for calendar year 2013 , or other tax year beginning and ending . . .

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner <u>John Berkeley</u>	2 U.S. taxpayer identifying number <u>888888888</u>	3 Foreign tax identifying number, if any (optional)
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box. <u>1234 French Way</u> City or town, state or province. Include postal code where appropriate. <u>Paris, 123456</u>		
5 Address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box. <u>333 My Street</u> City or town, state, and ZIP code <u>Berkeley, CA 94720</u>		Country (do not abbreviate) <u>France</u>
Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.		
6 U.S. visa type <u>F1</u>	7a Country issuing passport <u>France</u>	7b Passport number <u>c15a43</u>
8 Date of entry into the United States <u>4/2/2011</u>	9a Current nonimmigrant status <u>F1 Student</u>	9b Date your current nonimmigrant status expires <u>6/30/2015</u>

10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box ☒
Caution: See the line 10 instructions for the required additional statement you must attach.

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

Cat. No. 62292K

Form **8233** (Rev. 3-2009)

061113

Form 8233 (Rev. 3-2009)

Page **2**

Part II Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount

11 Compensation for independent (and certain dependent) personal services:

a Description of personal services you are providing Graduate Student Instructor

b Total compensation you expect to be paid for these services in this calendar or tax year \$ 28000

12 If compensation is exempt from withholding based on a tax treaty benefit, provide:

a Tax treaty and treaty article on which you are basing exemption from withholding U.S. - France Income Tax Treaty, Article 21

b Total compensation listed on line 11b above that is exempt from tax under this treaty \$ 5000

c Country of permanent residence France

Note: Do not complete lines 13a through 13c unless you also received compensation for personal services from the same withholding agent.

13 Noncompensatory scholarship or fellowship income:

a Amount \$

b Tax treaty and treaty article on which you are basing exemption from withholding

c Total income listed on line 13a above that is exempt from tax under this treaty \$

14 Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions).

As set forth on this form, I qualify for an exemption from tax withholding under the
U.S. - France Income Tax Treaty, Article 21
I have met all of the requirements set forth in the article as verified by the withholding agent (signature below)
The required additional statement that details the criteria is attached.

Note: Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).

15 Number of personal exemptions claimed ►

16 How many days will you perform services in the United States during this tax year? ►

17 Daily personal exemption amount claimed (see instructions) ►

18 Total personal exemption amount claimed. Multiply line 16 by line 17 ►

Part III Certification

Under penalties of perjury, I declare that I have examined the 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 am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date

Part IV Withholding Agent Acceptance and Certification

Name <u>University of California, Berkeley</u>	Employer identification number <u>946002123</u>
Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.) <u>U.C. Berkeley Payroll Office 2195 Hearst Avenue, Suite 120</u>	
City, state, and ZIP code <u>Berkeley, CA 94720-1104</u>	Telephone number <u>510-642-0681</u>

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent ►

Date ►

Form **8233** (Rev. 3-2009)

Tax Treaty Statement

University of California, Berkeley

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

Name (Last, First)	Country of Tax Residence	Social Security Number/ITIN
Berkeley, John	France	888888888

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

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 510-642-0681.

Signature

Date

Form W-8BEN

Form W-8BEN (Rev. February 2006) Department of the Treasury Internal Revenue Service	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding ▶ Section references are to the Internal Revenue Code. ▶ See separate instructions. ▶ Give this form to the withholding agent or payer. Do not send to the IRS.	OMB No. 1545-1621
Do not use this form for: <ul style="list-style-type: none">• A U.S. citizen or other U.S. person, including a resident alien individual W-9• A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI• A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-8ECI or W-8IMY• 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(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) W-8ECI or W-8EXP Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding. • A person acting as an intermediary W-8IMY		
Note: See instructions for additional exceptions.		
Part I Identification of Beneficial Owner (See instructions.)		
1 Name of individual or organization that is the beneficial owner John Berkeley		2 Country of incorporation or organization
3 Type of beneficial owner: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation		
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. 1234 French Way City or town, state or province. Include postal code where appropriate. Country (do not abbreviate) Paris, 123456 France		
5 Mailing address (if different from above) 333 My Street City or town, state or province. Include postal code where appropriate. Country (do not abbreviate) Berkeley, CA 94720 United States		
6 U.S. taxpayer identification number, if required (see instructions) 888888888 <input checked="" type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN		7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)		
Part II Claim of Tax Treaty Benefits (if applicable)		
9 I certify that (check all that apply): a <input checked="" type="checkbox"/> The beneficial owner is a resident of <u>France</u> within the meaning of the income tax treaty between the United States and that country. b <input checked="" type="checkbox"/> If required, the U.S. taxpayer identification number is stated on line 6 (see instructions). c <input type="checkbox"/> The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions). d <input type="checkbox"/> The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions). e <input type="checkbox"/> The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.		
10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article <u>21</u> of the treaty identified on line 9a above to claim a <u>0</u> % rate of withholding on (specify type of income): <u>Scholarship or Fellowship</u> . Explain the reasons the beneficial owner meets the terms of the treaty article: _____		
Part III Notional Principal Contracts		
11 <input type="checkbox"/> 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 update this statement as required.		
Part IV Certification Under penalties of perjury, I declare that I have examined the 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: 1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates. 2 The beneficial owner is not a U.S. person. 3 The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and 4 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.		
Sign Here ▶ _____ Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting		
For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 25047Z 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

Individual Taxpayer Identification Number (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 2023, you will file a tax return in 2024. The due date is **April 15**.

Who has to file a tax return?

- ▷ Any nonresident alien who earned U.S. income **in the U.S.** in 2023 needs to file a tax return in 2024.
- ▷ If you earned NO income but you were **in the U.S.** in 2023, you still have to file a “no income” tax report or Form 8843 in 2024.

How do I file a tax return?

- ▷ Receive your official tax document (early 2024).
- ▷ 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?

Type of income	Form
<ul style="list-style-type: none">▪ Fellowship or scholarship in excess of tuition/fees▪ Any income exempt from federal tax withholding due to an income tax treaty exemption	1042-S
<ul style="list-style-type: none">▪ Wages from employment	W-2

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:

- Jerri Rausse
- Sofia Nekmal
- Katy Chung
- Shanmei Yue
- Anne Sato

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 trained tax professionals and cannot advise on specific cases.

Thank You!