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

### 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:** 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
- **Original Immigration Status:** Student
- **Social Security Number:** ST11223344

**Tax Residency Status:** Non-Resident Alien for U.S. Tax Purposes

**Tax Determinations and Results Based on the data entered into GLACIER:***

- **Wages/Salary/Bonus:**
  - **Applicable Tax Withholding Rate:** Single, 14 Percent
  - **Tax Treaty Exemption Status:** Exempt
  - **Tax Treaty Time Limit:** Unlimitted Time Period
  - **Tax Treaty Exemption Period:** April 02, 2011
  - **Tax Treaty Dollars Limit:** Unlimited Dollar Amount

- **Scholarship/Fellowship Award:***
  - **Applicable Tax Withholding Rate:** Single, 14 Percent
  - **Tax Treaty Exemption Status:** Exempt
  - **Tax Treaty Time Limit:** Unlimitted Time Period
  - **Tax Treaty Exemption Period:** April 02, 2011
  - **Tax Treaty Dollars Limit:** Unlimited Dollar Amount

**Required Forms and Document Copies**

- **Form W-4**
- **Form W-8BEN**
- **Form 8233**

**Required Document Copies**

- **Form I-901**
- **Form I-480/W Card**
- **Visa Sticker/Stamp (in Passport)**

---

**U.S. Residency Status**

**Tax Treaty Eligibility**

**Tax Withholding Rate**

**Required Forms**

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

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.

This exemption is applicable 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
John Berkeley
2. U.S. taxpayer identifying number
8468388866
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.
1234 French Way

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

6. City or town, state, and ZIP code
Berkeley, CA 94720

7. Notes: Cities of Canada or Mexico are not required to complete lines 7a and 7b.

8. U.S. area code

9a. County issuing passport
France

9b. Passport number p1645

10a. Date of entry into the United States
4/20/2011

10b. Number of nonresident alien from which you are required to withhold

11. If you are a foreign student, foreign trainee, or other nonresident, check this box

Caution: See the box 17 instructions for the required additional statement that you must attach.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.
Cat. No. 62298K Form 8233 (Rev. 3-2008)

DO NOT Use This Form...

IF you are a beneficial owner who is . . .

INSTEAD, use . . .

Compensation for personal services performed in the United States

Compensation for personal services performed in the United States

Receiving noncompensatory scholarship or fellowship income

Receiving noncompensatory scholarship or fellowship income

Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services

Form 8233

Form W-4, (page 2 of the Instructions for Form 8233, for how to complete Form W-4.)

Form W-2E6N or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income

Form W-2E6N

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

b. Total compensation you expect to be paid for these services in the calendar or tax year

U.S. - France Income Tax Treaty, Article 21
12. If compensation is exempt from withholding based on a tax treaty benefit, provide:

a. Tax treaty and treaty article on which you are claiming exemption from withholding

U.S. - France Income Tax Treaty, Article 21

b. Total compensation paid or paid to date above that is exempt from tax under this treaty

13. Noncompensatory scholarship or fellowship income:

a. Amount

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

14. Total income listed on line 13b above that is exempt from tax under this treaty

5,000

15. 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

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:

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 beneficial owner is a resident of the treaty country listed on line 12a and/or 13b and is 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.

Signature of withholding agent

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

Part IV — Withholding Agent Acceptance and Certification

Name: University of California, Berkeley
Address: P.O. Box 24956, Berkeley, CA 94720-2495
City: Berkeley
State: CA
ZIP Code: 94720-2495

Employer Identification Number: 9460302723
Telephone Number: 510-642-0581

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.

Date: ____________________________

Signature of withholding agent

[Signature]

Date: ____________________________

Signature of beneficial owner:
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/TIN
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 510-842-0981.

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

Part I: Identification of Beneficial Owner

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

2. Type of beneficial owner:
   - Individual
   - Corporation
   - Foreign partnership
   - Foreign trust
   - Other (specify)

3. Country of incorporation or organization
   United States

4. Permanent residence address:
   323 My Street
   Berkeley, CA 94720

5. U.S. taxpayer identification number, if required
   88888888

6. Reference number(s) (see instructions)

7. Country (do not abbreviate)
   France

8. Tax identification number, if any (optional)
   No

Part II: Claim of Tax Treaty Benefits (if applicable)

9. Country that the beneficiary owner is a resident of
   France

10. Special rates and conditions (if applicable—see instructions)
    The beneficial owner is claiming the provisions of Article 21 of the treaty identified on line 1 above to claim a [ ]% rate of withholding on [ specify type of income ]; Reporting of Partnership

Part III: Notional Principal Contracts

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

Part IV: Certification

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

2. I hereby certify that I am an authorized signatory of the beneficial owner.

3. The income to which this form relates is (is not) effectively connected with the conduct of a trade or business in the United States.

4. I am a United States person (is a resident of the United States) and the income to which this form relates is not a foreign离退休 income.

5. I am not a U.S. person for U.S. tax purposes and the income to which this form relates is not effectively connected with the conduct of a trade or business in the United States.

6. I am a beneficial owner of an interest in a partnership or trust that is not classified as a tax shelter transaction under temporary Treasury Regulation section 1.7704-1(d).

7. I am not a partnership, a partner of the beneficial owner, or a controlled entity of a partnership or trust that is not a tax shelter transaction (see instructions).

8. I am the beneficial owner (or an authorized signatory on behalf of the beneficial owner) of all the income to which this form relates.

For RIPR purposes, the signatory must be authorized to sign for the beneficial owner.

Sign Here

[Signature]

Cat. No. 554472
Form W-8BEN (Rev. 2-2008)
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?

<table>
<thead>
<tr>
<th>Type of income</th>
<th>Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fellowship or scholarship in excess of tuition/fees</td>
<td></td>
</tr>
<tr>
<td>Any income exempt from federal tax withholding due to an income tax treaty exemption</td>
<td>1042-S</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:
  ○ 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!