

# Nonresident Alien Tax Compliance



Making Payments to  
Foreign Students, Scholars,  
Employees, and Other  
International Visitors

---

# Set up in PPS: Payroll



- New Hire/Rehire Bundle fields:
- Citizenship: N (F1 key)
- Country of Residence: hit F1 key for info
- Visa Type : F1, J1, H1-B, PR, etc
- Work Permit End Date: I-20, DS-2019, or Permanent Resident Card (Green Card)



PPEALN0-E1755 SB EDB Entry/Update 08/17/09 08:23:59  
08/03/09 20:33:28 Alien Information Userid: SBACG04  
ID: [redacted] Name: [redacted] Emp Stat: A Pri Pay: M0

Citizenship: C Country of Residence: \_\_\_ U.S. Date of Entry: \_\_\_  
Visa Type : \_\_\_ Work Permit End Date: \_\_\_ UC W-8BEN Date: \_\_\_  
Tax Treaty Income Code : \_\_\_ Alt Tax Treaty Income Code: \_\_\_  
Article Number: \_\_\_ Retirement System Code: U  
End Date : \_\_\_ FICA Eligibility Code: E  
Income Limit : \_\_\_ Ret FICA Derive: Y

Federal Tax Marital Status: M Allowances: 003  
Maximum Withholding: 999 Additional Fed Withholding: \_\_\_

Calif. Tax Marital Status: M Allowances: 002 Itemized Deductions: 000  
Maximum Withholding: 999 Additional CA Withholding : \_\_\_  
Non-UC Health Exp : \_\_\_ Non-Resident Alien Tax Form Indicator: \_

Next Func: \_\_\_ ID: \_\_\_ Name: \_\_\_ SSN: \_\_\_

==>  
F: 1-Help 3-PrevMenu 4-Print 5-Update  
F: 9-Jump 12-Exit



# Citizenship Codes:



- C- US. Citizen
- R- Resident Alien for Tax Purposes
- N- Nonresident; subject to federal tax withholding
- E- Exempt from federal taxes (Payroll Office only)
- A- Nonresident from Canada, Mexico, or S. Korea
- X- Nonresident living and working outside the US
- P- Pending permanent resident (Payroll Office Only)
- S- Nonresident student employee from India

## If you have citizenship codes: N, A, S



- I. Visit <http://accounting.ucsb.edu>
- II. Click “Forms and Information”
- III. Click “Nonresident Alien and International Visitor Information-Glacier”
- IV. Opt 2....log into [Glacier](#)



# I. Visit <http://accounting.ucsb.edu>

The screenshot shows a Mozilla Firefox browser window displaying the website for Accounting Services and Controls of UCSB. The browser's address bar shows the URL <http://accounting.ucsb.edu/>. The website's header features the title "Accounting Services and Controls" in a large, stylized font, with the UCSB logo to the right. Below the header is a navigation menu with links for "CONTACTS", "FORMS & INFORMATION", "LINKS", "MEMO ADMINISTRATION", and "TRAINING & MANUALS".

The main content area is divided into three columns. The left column is a dark blue sidebar with white text, listing various services and resources such as "Home", "Internal Resources\*", "Administration", "Accounts Payable", "BARC", "Computer Support", "Extramural Funds Accounting", "General Accounting", "Payroll", "Plant Fund Accounting", "Travel", "Office of the Controller", "Administrative Services", and a "Search" box. The middle column contains three sections: "Mission Statement" (providing a brief overview of the office's role), "News, Information, and Upcoming Events" (listing two recent news items with dates and links), and a link to "Get the latest version of Acrobat Reader Here". The right column is titled "Contact Information" and provides details for the Accounting Services and Controls office, including the address (3201 Student Affairs and Administrative Services Building), phone numbers, and office hours. It also includes links for "Join the ACTG News ListServ", "Link to Connexus", "Link to Online General Ledger", and "Link to Class Registration System".

The browser's taskbar at the bottom shows several open applications, including "start", "ISandC Host On...", "UCOP PPS - A - L...", "GLACIER for Vict...", "Microsoft Power...", "Accounting Servi...", and "Microsoft Excel - ...". The system clock in the bottom right corner indicates the time is 10:24 AM.

## II. Click “Forms and Information”

The screenshot shows a Mozilla Firefox browser window displaying the UCSB Accounting Services website. The address bar shows the URL <http://accounting.ucsb.edu/Forms/>. The page content is organized into several sections:

- Miscellaneous Form 5 - Forms and Instructions** (Web page, 1/11/01)
- Special Handling Fees for Payment Processing Services -Instructions and Form** (Web page, 6/01/07)
- Miscellaneous Disbursements Forms, Helpful Lists & Charts**
  - [Cell Phone Examples \(PPS\)](#) (PDF Format, 6/08/09)
  - [Cell Phone Policy](#) (PDF Format, 6/08/09)
  - [Cell Phone Policy FAQ - as of 5/1/09](#) (PDF Format, 5/01/09)
  - [Cell Phone Policy Information](#) (PDF Format, 5/01/09)
  - [Change Fund Policy and Application](#) (PDF Format, 8/01/05)
  - [Changing the Capitalization Threshold for Equipment](#) (PDF Format, 6/25/04)
  - [Declaration of Lost Check Form \(Stop Payment Request\)](#) (PDF Modifiable, 1/31/09)
  - [Declaration of Missing Evidence Form](#) (PDF Modifiable, 5/13/03)
  - [Department Mail Codes List](#) (PDF Format, 10/07/03)
  - [Object Code Listing](#) (PDF Format, 1/14/09)
  - [Payroll and Non-Payroll Deposit Authorization Form](#) (PDF Modifiable, 4/08/04)
  - [Petty Cash Fund Policy and Application](#) (PDF Format, 8/01/05)
  - [Petty Cash Reimbursement Request Form](#) (PDF Modifiable, 11/01/02)
  - [Pre/Post-Payment Invoice Change/Correction Request Form](#) (PDF Modifiable, 6/24/03)
  - [Request For Delivery Form](#) (PDF Modifiable, 9/16/03)
  - [Wire / Draft Information & Authorization Form](#) (PDF Modifiable, 11/10/03)
- Nonresident Alien Documentation & Guidance**
  - [Glacier Nomination Form](#) (PDF Format, 3/12/09)
  - [Nonresident Alien and International Visitor Information - Glacier](#) (Web page, 3/19/08)
- Payment Processing at UCSB - Classes & Guidance**
  - [Instructions for Accessing ALLN01 for Check Queries and Information](#) (PDF Format, 12/12/03)
  - [Payment Processing - Guidance](#) (PDF Format, 11/14/03)
  - [Payment Processing - Selected Topics](#) (PDF Format, 11/24/03)
  - [Sales/Use Tax & Audit Finding](#) (Web page, 10/12/01)
  - [Summary of Authorizations Required for Payment](#) (PDF Format, 12/05/03)
- Payments to Undergraduates**

The left sidebar includes a search box and a "Print this page" button. The browser's taskbar at the bottom shows several open applications, including "start", "ISandC Host On...", "UCOP PPS - A - L...", "GLACIER for Vict...", "Microsoft Power...", "Forms & Informa...", and "Microsoft Excel - ...". The system clock indicates the time is 10:25 AM.

# III. Click “Nonresident and International Visitor Information-Glacier”

The screenshot shows a Mozilla Firefox browser window displaying the UCSB Accounting Services and Controls website. The address bar shows the URL: <http://accounting.ucsb.edu/Forms/formsinfo/ap-nonresident-alien-visitor-info-glacier/index.cfm>. The page title is "Accounting Services and Controls" and the UCSB logo is visible in the top right corner. The main content area is titled "Nonresident Alien Payments" and contains the following text:

**Nonresident Alien Payments**

The University is required by Federal law to document and report all payments made to Nonresident Aliens. The documentation process includes the collection of information regarding a payee's foreign status. Beginning in 2008, the University is using GLACIER, a secured web-based Non Resident Alien tax compliance system that foreign visitors can use to document their immigration and tax data.

**What are the benefits of using GLACIER?**

GLACIER helps determine tax residency, withholding rates and income treaty eligibility. GLACIER helps manage required documentation, maintains a record of disbursements and prepares certain tax forms and required statements. GLACIER provides the Non-Resident Alien with options that may be available to them under a tax treaty between the U.S. and their country of tax residency.

**How GLACIER works**

1. Determine whether the foreign visitor is not a U.S. Citizen. These individuals tend to have the visa status with letter and number combinations such as B1, B2, WB, etc. All foreign visitors who are not U.S. Citizens, Permanent Residents, Refugees, or nonresidents working outside of the U.S., are required to complete a GLACIER record.
2. Log in to [GLACIER](#). If you do not have access to GLACIER, contact [GlacierAdmin-L@listserv.ucsb.edu](mailto:GlacierAdmin-L@listserv.ucsb.edu) to request access.
3. Complete the GLACIER Information Request Form and select SEND.
4. An account will be established in GLACIER and an email will be sent to the foreign visitor. The email will include a temporary UserID and Password that will allow access to the GLACIER system.

The browser window also shows a search bar, a "Print this page" button, and a taskbar at the bottom with several open applications including "start", "ISandC Host On-Dem...", "UCOP PPS - A - L30T...", "GLACIER For Victoria...", "Microsoft PowerPoint ...", and "Mozilla Firefox". The system clock shows 10:28 AM.



# IV. Opt 2....log into Glacier

The screenshot shows a Mozilla Firefox browser window titled "UCSB Espresso Sign In - Mozilla Firefox". The address bar displays the URL "https://uwa1.isc.ucsb.edu/loginas.html". The browser's menu bar includes "File", "Edit", "View", "History", "Bookmarks", "Tools", and "Help". The toolbar contains navigation buttons (back, forward, home, stop, refresh), a search engine (Google), and various utility icons. The page content is titled "UCSB Espresso Sign In" and features a "Welcome to Espresso" section with the following text: "Espresso is your springboard to jump into UCSB's collection of web-based tools and online services. Sign in here to begin using the Espresso environment." Below this text is the "espresso" logo and a link to "Espresso Help". To the right is a "Sign in to Espresso" form with fields for "UCSBnetID" and "Password", a "sign in" button, and links for "Activate your UCSBnetID" and "Forgot your Password?". The browser's status bar at the bottom shows "Done" and the address "uwa1.isc.ucsb.edu". The Windows taskbar at the very bottom includes the "start" button and several open applications: "ISandC Host On-Dem...", "UCOP PPS - A - L30T...", "GLACIER for Victoria...", "Microsoft PowerPoint ...", and "UCSB Espresso Sign I...". The system clock shows "10:29 AM".

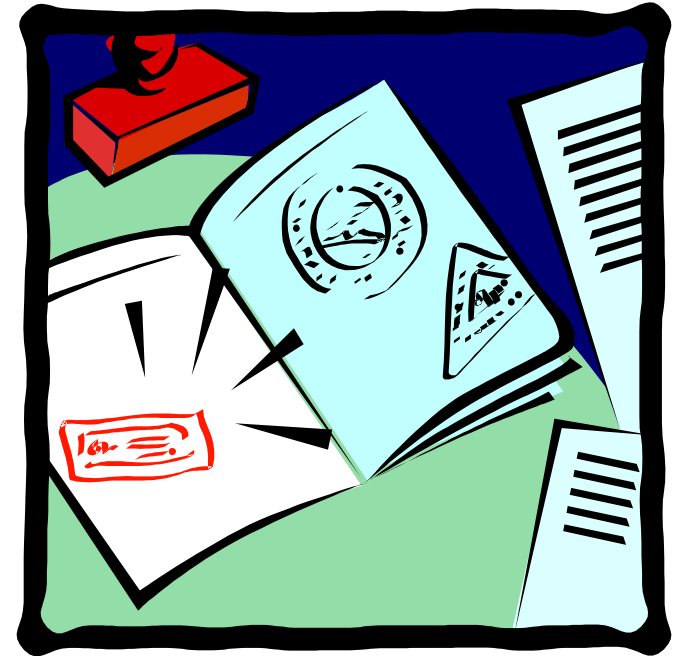
### Non Resident Alien GLACIER Information Form

\* denotes required fields

1. Foreign Individual Information			
Name:*	Last Name:*	First Name:*	MI
E-Mail Address:*			
Perm Number:			
Employee ID:			
2. Relationship with UCSB - Select all that apply			
Employee:	<input type="checkbox"/>		
Scholarship/Fellowship Recipient:	<input type="checkbox"/>		
Independent Contractor:	<input type="checkbox"/>		
Royalty Recipient:	<input type="checkbox"/>		
Non-Employee/Other:	<input type="checkbox"/>		
3. Department Contact			
Name:*	Last Name:*	First Name:*	MI
E-Mail Address:*			
4. Comments / Special Instructions			
<div style="border: 1px solid black; height: 60px;"></div>			
Submit Form		Clear Form	

# Glacier Nomination Tool: Espresso

- Complete the GLACIER Information Request Form and select SUBMIT.
- An account is established in GLACIER and an email will be sent to the foreign visitor. The email will include a link and a temporary UserID and Password that will allow access to the GLACIER system.
- GLACIER will prompt questions about immigration status & will identify whether payments will be subject to income tax withholding. Individual will print the forms and follow instructions on where to turn them in (Asger or Victoria).
- Once Accounting has received the signed documents and has determined that the registration process is complete, appropriate taxes can be applied to an individual's paycheck.
- Foreign visitors are asked to review and update the information on GLACIER on an annual basis and as changes occur in their foreign status.



Questions?

