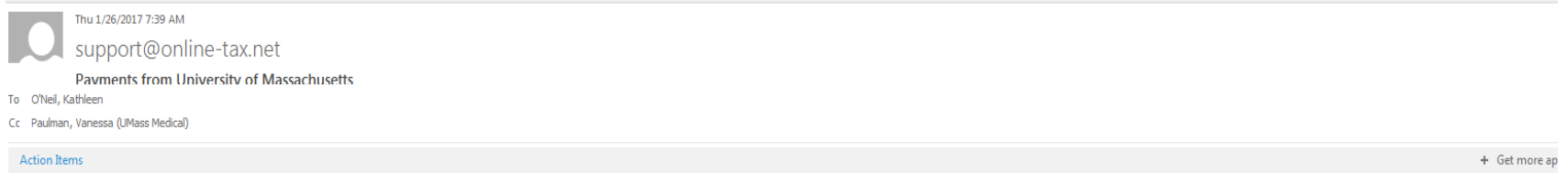


Glacier – Vendor View

The Glacier Administrator for the department will enter the name and email of the vendor into Glacier.

- You will receive an email from Glacier (support@online-tax.net) providing them with the login information.
- The email will provide you with a temporary User ID and temporary password.
- You have 10 calendar days from the receipt of the email to enter their information. If information is not entered within 10 calendar days then the default (highest) amount of taxes will be deducted from their pay.



The Internal Revenue Service (IRS), the U.S. government tax authority, requires University of Massachusetts to collect information from all non-U.S. citizens and non-permanent resident aliens to determine the appropriate rate of tax withholding and reporting for any payments that may be made to such individuals.

You have received this email because you may receive payments from University of Massachusetts. For your convenience, University of Massachusetts allows you to provide the required information and complete the necessary forms via the Internet from any web-accessed computer using the GLACIER Online Tax Compliance System. The information and forms must be provided prior to any payment so that the correct tax withholding and reporting decisions are made; failure to do so may result in the maximum rate of tax withholding and/or delayed payment. Information provided to GLACIER is transmitted and stored securely and will only be used by University of Massachusetts for purposes of tax withholding and reporting.

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.

Although you have already been working at the University of Massachusetts, please login to Glacier and provide us with a full summary of your immigration history. Once complete, please print the tax forms and confirm that they reflect what you signed this past December and what is currently reflected in your 2017 paychecks. Please contact us if there are any discrepancies.

If you do not yet have a social security number (SSN), you will not be eligible for a tax treaty. Once you received your SSN, you will need to login to Glacier again, update your record, re-print your forms, and bring your signed forms to Human Resources.

To login to GLACIER, follow the steps below:

Click on the following web link: <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>.

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: Y2D3JHP4
Password: RBMZKW4E

Step 1: Click the web link to Glacier.



[Click on the Image Above to Enter GLACIER](#)
or [Login Now](#)



Please direct any questions about using GLACIER to: support@online-tax.net

Step 2: You will be prompted to set up a new UserID and Password. **For first time users:** You will need to provide the user name and password that Glacier provided in your email (see example above).

Note: If you have used Glacier at a prior institution, you must set up a NEW UserID and Password. It cannot be the same login information for tax reporting purposes.

GLACIER Nonresident Alien Tax Compliance

ARCTIC INTERNATIONAL
International Tax Consulting

Welcome to **GLACIER** Nonresident Alien Tax Compliance

To access **GLACIER**, please enter the following information:

UserID:

Password:

[Forgot Login?](#)
If you have forgotten your UserID and/or Password, please select **Forgot Login?** An email will be sent to the email address in your **GLACIER** Individual Record.

GLACIER supports Internet Explorer, FireFox (On Windows or MAC platforms), and Apple Safari. Javascript must be enabled to use **GLACIER**. Please direct any questions about using **GLACIER** to: support@online-tax.net GLACIER is a product of Arctic International LLC

Submit

Step 3: You will log into Glacier using your new UserID and password.

Welcome to **GLACIER** Nonresident Alien Tax Compliance

To access **GLACIER**, please enter the following information:

You have successfully created your **GLACIER** account. If you wish to access **GLACIER** now, you must login using the UserID and Password that you just created.

UserID:

Password:

[Forgot Login?](#)
If you have forgotten your UserID and/or Password, please select **Forgot Login?** An email will be sent to the email address in your **GLACIER** Individual Record.

GLACIER supports Internet Explorer, FireFox (On Windows or MAC platforms), and Apple Safari. Javascript must be enabled to use **GLACIER**. Please direct any questions about using **GLACIER** to: support@online-tax.net GLACIER is a product of Arctic Intern

Submit

Step 4: The User Agreement must be accepted by clicking the I Accept button.

Step 5: Nonresident Alien Tax Compliance - Welcome

Choose "Create/Update/View my Individual Record". Click Next.

Welcome to GLACIER for University of Massachusetts

kathy oneil, What Would You Like To Do Today?

- Create/update/view my Individual Record**
- Complete my U.S. tax return using GLACIER Tax Prep
- Learn about General U.S. Tax Issues and FAQs
- Change my GLACIER Login Information**
- Exit GLACIER

<Back Next>

Step 6: Relationship

Choose the employment type with the UMass. **Please choose only one option within each group.** For example, you cannot be both a guest speaker and a consultant. This should be your primary job title. If you mark the wrong box, or fail to check a box, then Glacier will generate incorrect tax forms.

- Faculty/Staff- **Does not apply/Do not select**
- Post Doc. or Clinical Resident or Visiting Scholar – **Does not apply/Do not select**
- Graduate Teaching or Research Assistants- **Does not apply/Do not select**
- Student Worker- **Does not apply/Do not select**

- Student- Non Worker (Scholarship) - For foreign students being paid Scholarship earnings. This is an amount made to assist students in the pursuit of their studies or research, with no requirement for service, performance, or pursuit of additional training.
- Non Working Fellow - For foreign nationals being paid Fellowship earnings. This is an amount made to assist individuals in the pursuit of their research, with no requirement for service, performance, or pursuit of additional training.
- Guest Speaker-Honoraria
- Consultant- Providing service as an independent contractor
- Artist/Performer- Performer
- Industrial Royalty Recipient- Royalty
- Copyright Royalty Recipient- Royalty
- Other- Prizes or awards, Human Subject Payments

Relationship

What is your relationship with University of Massachusetts?

Please check all that apply:

- Faculty/Staff
- Post Doc. or Clinical Resident or Visiting Scholar
- Graduate Teaching or Research Assistant
- Student Worker

- Student - Non Worker (Scholarship)
- Non Working Fellow

- Guest Speaker
- Consultant

- Artist/Performer

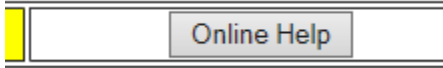
- Industrial Royalty Recipient
- Copyright Royalty Recipient

- Other



Does not apply/Do not select

Note: At any time you can click the Online Help button in the lower right hand corner for assistance.



Step 7: Income Type

Choose the type of payments that will be received. Click Next. **What you see on this page depends on the selection from previous page.**

- Compensation/Wages - **Does not apply/Do not select**
- Scholarship or Fellowship (Non-Service) – Scholarship or fellowship
- Honoraria or Guest Speaker Fee – Lecturer, Guest Speaker
- Consulting Fee – service fee
- Industrial Royalty – royalty fee
- Copyright Royalty – royalty fee
- Prize/Award/Human Subject Payment – a prize, award or other
- No Income includes courtesy appointments and visiting scholars without salary.

Income Type

What type of payment(s) will you receive from University of Massachusetts?

Please check all that apply:

- Honoraria or Guest Speaker Fee**
- Consulting Fee**
- No Income (I DO NOT currently receive payments from University of Massachusetts)**

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Step 8: Personal Information

- Enter the First Name/Personal Name, Middle Name and Last Name/Surname/Family Name
- Enter an email address. **Note:** It should be the email address you will use to receive notifications.
- Enter the United States Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). **Note:** If you do not yet have an SSN or ITIN, then you must choose an option from the box on the right. **Scholars, Guest Speakers or other Invited Guests that are not required to file a U.S. tax return should select the option for "I do NOT have a U.S.-issued SSN or ITIN; I would like to apply for an ITIN."** If you determine you do not want to apply for an ITIN or SSN at this time, the information provided can be disregarded. You will need to make a selection in order to proceed, but this does not tie you to any specific requirement, if you later choose not to do so.
- Enter the Foreign Tax Identification Number (tax ID in your home country) – **In the case of guest speakers, guest lecturers, artists, performers, independent personal services, or royalty recipients, you must provide a SSN, ITIN, or Foreign Tax Identification Number to claim an exemption from tax withholding under income tax treaty.**
- Emplid- This does not apply

Personal Information

Please Enter and/or Verify the Following Information

* Indicates Required Field

First Name/Personal Name *:
kathy

Middle Name:

Last Name/Surname/Family Name *:
oneil

Email Address:
koneil@umassp.edu

U.S.-Issued Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

OR

(Employees and Student Workers)
 I do NOT have a U.S.-issued SSN or ITIN; I would like to apply for an SSN
 I have applied for an SSN, and I have not yet received the number

(Guest Speakers, Consultants, Non-Service Scholarship/Fellowship and Royalty Recipients)
 I do NOT have a U.S.-issued SSN or ITIN; I would like to apply for an ITIN
 I have applied for an ITIN, and I have not yet received the number

Foreign Tax Identification Number, if any:

Emplid:

Campus:
Select

Tax identification number in your home country

Step 9: U.S. Address

Enter the United States address you currently reside. Please indicate if you do not currently have a US address.

Note: Enter dashes when keying in phone numbers.

U.S. Address

Please enter your U.S. mailing address and telephone numbers

Street Address 1:

Street Address 2:

City:

State:

Zip/Postal Code:
(xxxxx or xxxxx-xxxx)

Home Phone Number:
(xxx-xxx-xxxx)

Work/Department Phone Number:
(xxx-xxx-xxxx)

I DO NOT currently live in the U.S. / I DO NOT have a U.S. mailing address

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Step 10: Permanent Foreign Address

Enter the permanent foreign address. This is a required field.



GLACIER

Nonresident Alien Tax Compliance

Permanent Foreign Address

Please enter your permanent foreign mailing address:

* Indicates Required Field

Street Address 1*:

(Do Not enter a P.O. Box number)

Street Address 2:

(Do Not enter a P.O. Box number)

City*:

Postal Code:

Country*:

Please Select

Province:

(Canada only)

Enter your Permanent Foreign Address. All individuals present in the U.S. under a nonimmigrant immigration status (e.g., F, J, M, Q, H-1B, TN, B, A, G) MUST include an address OUTSIDE the U.S. for which they consider to be their Permanent Foreign Address. You may wish to use the address of a parent or relative, if applicable. If you are a Permanent Resident Alien from China, please include your last known address in China.

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Online Help

Step 11: Country of Citizenship/Tax Residence

- Choose the Country of Citizenship using the drop down box.
- Choose the Country of Tax Residence using the drop down box.

Do not select the United States even if you qualify as a resident alien for tax purposes in the US.

GLACIER	Nonresident Alien Tax Compliance	
Country of Citizenship / Tax Residence		
Please select the appropriate country:		
Country of Citizenship:	<input type="text" value="Portugal"/>	<i>If you are a citizen of two countries, please select the country under whose documents you entered the U.S. If you are a dual citizen of the U.S. and another country, for U.S. tax purposes, you are treated as a citizen of the U.S. Please contact the Institution Administrator as soon as possible.</i>
Country of Tax Residence:	<input type="text" value="Portugal"/>	<i>Although you may pay tax in the U.S., your Country of Tax Residence CANNOT be the U.S. Your Country of Tax Residence is generally the country to which you owe tax on your "worldwide" income. Typically, your Country of Tax Residence is the same as your Country of Permanent Residence; however, if you have lived in a country other than your Country of Permanent Residence immediately before coming to the U.S. to study/work, you may have established Tax Residency in that country.</i>
<input data-bbox="739 885 808 909" type="button" value=" <Back "/> <input data-bbox="823 885 892 909" type="button" value=" Next> "/>		<input data-bbox="1795 885 1906 909" type="button" value=" Online Help "/>

Step 12: Immigration Status

Choose the Institution that sponsored/will sponsor the current US Immigration Status

- University of Massachusetts (includes UMA, UMB, UMD, UML, UMCMS) = J-1, F-1, H-1B sponsored by UMass
- Other institution = anyone outside of the UMass system that has sponsored the visa (i.e. Cancer Care Alliance, Harvard University)
- **No Sponsoring Institution Required (e.g. B-1, B-2, WB (Visa Waiver Business), WT (Visa Waiver Tourism)). Your selection should be the same as Class of Admission on the I-94 or the entry stamp in your passport. If you are from Canada and do NOT have a visa or Form I-94, select "B-1 Visitor".**

Choose the immigration Status (Visa type) using the drop down menu.

Note: J-1 visa holders must select the appropriate sub-category of the J-1 to ensure the proper tax forms will generate. The sub-category can be found in Section 4 of Form DS-2019.

Immigration Status

What is the sponsoring institution?

Please indicate the Institution that sponsored (or will sponsor) your current U.S. immigration status (as indicated on your official immigration documentation).

- University of Massachusetts
- Other Institution
- No Sponsoring Institution Required (e.g., B-1, B-2, WB, WT, etc)

What is your current U.S. immigration status?

Please indicate your current U.S. immigration status. If you have not yet arrived in the U.S., indicate your anticipated immigration status; if you have already returned to your home country, indicate the immigration status on which you were last present in the U.S.

Current Immigration Status

If you are in J status, select the primary purpose as indicated in Section 4 of Form DS-2019.
If you are from Canada and do NOT have a visa or Form I-94, select "B-1 Visitor".
If your immigration status is not listed, select "Other Immigration Status or Purpose".

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Online Help

Step 13: Time Spent in the US

Enter the arrival date into the US for **this current visa** and the expiration date/departure date (prior visa information will be entered later). This visit means your arrival for the purpose on the I-20, DS-2019, etc. It does not mean the most current arrival in the US or your first ever arrival in the US.

- Entry Date: For vendors, entry date may only be 30 days in advance
- **Permission to stay date expires: This is the date your immigration status expires. This date is from the I-94 or the entry stamp in your passport, from Form I-20 (if F status), from DS-2019 (if J status). Do not use the date on the "US Visa" sticker in the passport nor the expiration date of the passport itself.**
- Departure date: The date the non-resident alien plans to leave the US for good. If you are unsure, make an approximation.

Note: the dates are entered using the European date format of day-month-year.

GLACIER	Nonresident Alien Tax Compliance		
Time Spent in the U.S.			
How long will you be in the U.S. during this visit?			
Original (or anticipated) Date of Entry to the U.S.:		<i>If you have not yet entered the U.S., indicate your anticipated date of arrival to the U.S.; please note that you may not enter a date more than 30 days in advance. You may enter and leave the U.S. many times during the period of your overall visit to the U.S. (e.g., for vacation, holidays or summer break). The ORIGINAL date of entry to the U.S. on your current immigration status is the FIRST date you arrived in the U.S. to begin your study, teaching, research, other activities, etc. and, regardless of whether you have changed institutions, transferred, received a new visa sticker in your passport, or returned to the U.S. from vacation, holiday or summer break. Use the date from Form I-20 (If F status), Form DS-2019 (if J status) or Form I-94 (if other status)</i>	
DD	MM		YYYY
Date Permission to stay in the U.S. Expires			
DD	MM	YYYY	
Estimated or Actual Date of Final Departure from the U.S.:			
DD	MM	YYYY	

Step 14: Immigration Status

Choose appropriate button.

GLACIER	Nonresident Alien Tax Compliance	
Immigration Status		
Have you changed your immigration status since you arrived in the U.S. for this visit?		
<input type="radio"/> My current immigration status is the SAME as the immigration status under which I originally entered the U.S. for this visit-- I have NOT changed my immigration status.		
<input type="radio"/> My current immigration status is DIFFERENT than the immigration status under which I originally entered the U.S. for this visit-- After entering the U.S. for this visit, I changed my immigration status.		
<input style="border: none; background-color: #ffff00;" type="button" value=" <Back "/> <input style="border: none; background-color: #ffff00;" type="button" value=" Next> "/>		<input style="border: none; background-color: #cccccc;" type="button" value=" Online Help "/>

If a change in your immigration status has occurred, the following screen will appear:

Original Immigration Status		
When did you change your immigration status?		
<input checked="" type="radio"/> I have changed my immigration status ONLY ONE TIME since I originally entered the U.S. for this visit. <small>(for example, you originally entered the U.S. for this visit as an F-1 Student on August 1, 2013. On September 22, 2016, while remaining in the U.S., your immigration status changed to H-1B.) DO NOT COMPLETE YELLOW SHADED AREA</small>		
<input type="radio"/> I have changed my immigration status MORE THAN ONE TIME since I originally entered the U.S. for this visit. <small>(for example, you originally entered the U.S. for this visit as a B-2 Tourist on May 25, 2013. On August 1, 2013, while remaining in the U.S., you changed your immigration status to F-1 Student. Then, on September 22, 2016, while remaining in the U.S., your immigration status changed to H-1B.) COMPLETE YELLOW SHADED AREA</small>		
I Originally Entered the U.S. on:		May 7, 2015
I Originally Entered the U.S. Under Immigration Status:		Please Select <input style="border: none; background-color: #cccccc;" type="button" value=" v "/>
I Changed My Original Immigration Status on:	DD <input style="border: none; background-color: #cccccc;" type="button" value=" v "/>	MM <input style="border: none; background-color: #cccccc;" type="button" value=" v "/>
	YYYY <input style="border: none; background-color: #cccccc;" type="button" value=" v "/>	
I Again Changed My Immigration Status to:		Please Select <input style="border: none; background-color: #cccccc;" type="button" value=" v "/>
The SECOND TIME I Changed My Immigration Status on:		DD <input style="border: none; background-color: #cccccc;" type="button" value=" v "/>
		MM <input style="border: none; background-color: #cccccc;" type="button" value=" v "/>
		YYYY <input style="border: none; background-color: #cccccc;" type="button" value=" v "/>
My Current Immigration Status is:		J1-Teacher
<input style="border: none; background-color: #ffff00;" type="button" value=" <Back "/> <input style="border: none; background-color: #ffff00;" type="button" value=" Next> "/>		<input style="border: none; background-color: #cccccc;" type="button" value=" Online Help "/>

Step 15: Days Present in the US

Record the number of days outside the US since the arrival date of the current visa (when you returned home for a visit, etc.) Information from the I-94 departure record and stamps in the passport will assist in determining the dates. **Note:** This piece is critical for determining the substantial presence test.

- Never enter 0 in the 'days not present' box.
- Days present is from the arrival date, or January 1 of the current year, through today.

Click the button "I have previously visited the US" if there are years in the US prior to the years listed.

Days Present In the U.S.

How long have you been present in the US?

Following is a SUMMARY of the TOTAL NUMBER OF DAYS you may have been present in the U.S. based on your date of arrival. Please complete the boxes below to indicate any days YOU LEFT the U.S. to return to your home country or to visit a third country.

Calendar Year	Immigration Status Held During Each Calendar Year	Estimated Total Number of Days Present in the U.S. During each Calendar Year	LESS Number of Days You Left the U.S. (Enter the number of days you LEFT the U.S. during this visit)
2022	B1-Visitor	21 Days	Less <input type="text"/> Days NOT present in U.S.

Have you ever been to the U.S. PRIOR to this visit?

This is the FIRST time I have ever been to the U.S. (for any reason, under any immigration status).

I have previously visited the U.S. (information regarding all PRIOR visits MUST be entered below).

Enter ALL prior visits into the US under ANY visa type.

If you have been in the US previously under any different visas, then only the number of days present in the US are counted toward the Substantial Presence Test.

Notes:

- Years do not need to be entered in chronological order, but there cannot be a 'blank' row between two lines with information.
- Use the drop down boxes to select year and immigration status.
- Record the days present. The 'days present' box must never have a zero.

- If you have many business/tourist visits on B-1, B-2, WB (Visa Waiver Business), WT (Visa Waiver Tourism) that are older than 3 year-period from current year, you may disregard those visits.
- If you have more visits than the space allowed, click the ONLINE HELP button in the lower right hand corner and contact Glacier. They will be able to assist you to determine which visits have the most tax impact.

Have you ever been to the U.S. PRIOR to this visit?

- This is the FIRST time I have ever been to the U.S. (for any reason, under any immigration status).
- I have previously visited the U.S. (information regarding all PRIOR visits MUST be entered below).

For each CALENDAR YEAR between 1986 and your date of arrival that you were previously present in the U.S., please select the calendar year of each Prior Visit and the corresponding Immigration Status and Total Number of Days associated with each Immigration Status. You MUST include ALL Prior Visits to the U.S.

DO NOT include in the boxes below any information about your current visit as shown above.

ENTER Calendar Year (the years do not need to be entered in chronological order)	Immigration Status Held During Each Calendar Year (If you held more than one Immigration Status during the a Calendar year, enter each Immigration Status separately)	ENTER the Approximate Total Number of Days Present in the US During each Calendar Year
2019	B-2 Tourist	20 Days
2017	J-1 Research Scholar	300 Days
2016	J-1 Research Scholar	250 Days
Please Select	Please Select	Days
Please Select	Please Select	Days
Please Select	Please Select	Days
Please Select	Please Select	Days
Please Select	Please Select	Days

<Back Next>

Online Help

Step 16: Tax Residency Status Summary

A summary of the information entered will appear.

Note: If you move back and forth between this page and the previous pages (adding and deleting visits, changing dates, etc.) then the summary information might not delete from this page. If this happens, go to the previous visits section, and manually delete old visits by selecting "Please Select" on the drop down menu both under Calendar Year and Immigration Status, and using the delete key to erase days.

Tax Residency Status Summary

How long have you been present in the U.S.?

Following is a SUMMARY of the TOTAL Number of Days you have indicated you were present in the U.S. Please ensure that the information below is correct. If you need to add additional Prior Visits and/or subtract days that you left the U.S., click on <BACK to re-enter or update the information.

Calendar Year	Immigration Status Held During Each Calendar Year	Approximate Total Number of Days Present in the U.S. During each Calendar Year
2022	B1 Visitor	21
2019	B2 Tourist	20
2017	J1 Research Scholar	300
2016	J1 Research Scholar	250

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Step 17: Tax Withholding and Tax Treaty Exemption Review

Glacier is reviewing the information submitted and determining the tax status and any possible Tax Treaty Exemptions.

GLACIER Nonresident Alien Tax Compliance


ARCTIC INTERNATIONAL LLC
International Tax Consulting

Tax Withholding and Tax Treaty Exemption Review



GLACIER is now reviewing applicable Tax Withholding Rates and any possible Tax Treaty Exemption.

Click Next> to continue.



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If Glacier determines you do not qualify for a tax treaty, or there is no treaty, Glacier will state their determination.

If Glacier has placed a 'hold', then you will see this screen. In the case of guest speakers, guest lecturers, artists, performers, independent personal services, or royalty recipients, **you must provide a SSN, ITIN, or Foreign Tax Identification Number to claim an exemption from tax withholding under income tax treaty.**

GLACIER	Nonresident Alien Tax Compliance	
	FYI. . . For Your Information Based on the information provided, GLACIER has placed a "HOLD" on your Individual Record. You may or may not be eligible to claim an exemption from tax based on an income tax treaty; however, such determination must be made by the Institution Administrator. You may continue with the completion of your tax forms; however, GLACIER will not allow any tax treaty exemption at this time and will complete all forms with the maximum rate of tax withholding. To determine whether you qualify to claim an income tax treaty exemption, you must contact the Institution Administrator as soon as possible. Please be prepared to provide your passport and immigration documentation to the Institution Administrator for review.	
<Back Next>		

Glacier will notify you if it determines that your status is as a resident alien for tax purposes.

GLACIER	Nonresident Alien Tax Compliance	
	FYI. . . For Your Information Based on the information entered, you are a Resident Alien for Tax Purposes . As such, you may have tax withheld from your payments in the same manner as a U.S. citizen. You must print and complete the blank Form W-4 provided to you by GLACIER and submit the form with your Tax Summary Report to your GLACIER Institution Administrator or Payroll Department.	
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Step 18: Tax Treaty Exemption Verification

If a tax treaty does exist, then the terms of the treaty will be displayed. The non-resident alien will be offered the choice of whether or not to claim the treaty.

Tax Treaty Exemption Verification

GLACIER has made the following tax treaty exemption determination

Review of Income Tax Treaty Exemption for Honoraria or Guest Speaker Fee

Based on the information entered, the U.S.-Portugal Income Tax Treaty allows an exemption from tax withholding for your **Honoraria or Guest Speaker Fee**.

Article 15 of the U.S.-Portugal Income Tax Treaty allows an exemption for 182 days per calendar year for your **Honoraria or Guest Speaker Fee**.

The possible tax treaty exemption applies to an Unlimited Dollar Amount of your **Honoraria or Guest Speaker Fee**.

Would you like to claim an exemption from tax withholding?

- Yes, I would like to claim an exemption from tax withholding for my Honoraria or Guest Speaker Fee; I understand that I must meet any qualifications listed above.**
- No, I DO NOT want to claim an exemption from tax withholding for my Honoraria or Guest Speaker Fee.**

Note: A nonresident alien who receives income in the U.S. generally must pay tax and report that income in both the U.S. and his or her home country. If you are eligible and do claim a tax treaty exemption, you must still file a U.S. federal tax return. Also, you may be required to report and/or pay additional tax on your U.S. income in your home country; you should check with the tax authorities in your home country for any applicable tax reporting or payment requirements.

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Online Help

If you accept the treaty, Glacier will ask for passport and services being provided:

Tax Treaty Exemption Information

To claim a tax treaty exemption, please enter the following additional information

*Indicates Required Field

Passport Number* :

N12345

Please enter the description of the services provided* :

(for example, research scholar of advanced macroeconomic analysis or student working at university bookstore)

Guest Speaker

Please enter the estimated total Honoraria or Guest Speaker Fee expected to be paid during the calendar year* :

\$ 500 (Please do NOT enter commas)

Step 19: Tax Summary Report

A summary of the tax status will appear providing information to you, which will also provide you with information about tax deductions if any on your payment.



Note: It is important that you review this page carefully. This page is a summary. It will provide you with answers about your payment and what is or is not deducted for taxes. It will also tell you when the tax treaty limits and tax withholding rate if tax treaty is not applicable and the tax forms required.

Key information includes:

- Tax Residency Status
- Tax Treaty eligibility
- Tax treaty limit criteria
- **Required Forms: Forms that will need to be printed, signed and sent to the UPST Office.**
- **Required Document Copies: A list of the documents that will need to be copied and included with the Tax Forms sent to the UPST Office**
- Note: Visa Sticker/Stamp includes the picture page of the passport

Tax Summary Report

Based on the information provided, GLACIER has made the following determination

Name:	=	UMass, Test
Tax Residency Status:	=	Nonresident Alien for U.S. Tax Purposes
Tax Residency Status Change Date:	=	Not Applicable
Tax Residency Status Start Date:	=	Not Applicable
Tax Treaty Exemption Status (Independent Compensation):	=	Exempt
Tax Treaty Time Limit (Independent Compensation):	=	182 days per calendar year
Tax Treaty Dollar Limit (Independent Compensation):	=	Unlimited Dollar Amount
Applicable Tax Withholding Rate <i>(If Tax Treaty Not Applicable or Forms Not Submitted)</i> (Independent Compensation):	=	30 Percent
FICA Tax Status:	=	Not Applicable
FICA Tax Start Date:	=	Not Applicable
 Forms Required:	=	Tax Summary Report Form W-8BEN Honoraria Statement Form 8233
 Document Copies Required:	=	I-94 / I-94W Card Visa Sticker/Stamp (in passport)

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Step 20: View and Print Forms

The forms will be automatically populated based on the information provided in the previous screens. **Click the Print Forms button. A PDF version of the completed forms will appear. Please sign and date these forms.**

- Print the completed tax forms on single sided paper. **Do not make double sided copies.** (Forms are sent to the IRS for approval & double sided copies invalidates the forms)
- Sign and date all Tax forms and the Tax Summary Report Certification.
- Attach copies of all required documents.
- Visa Sticker/Stamp includes the picture page of the passport

You **must** select “Next>”_move to the next page. If you close Glacier at this point, Glacier will consider this an “R” status (incomplete) record.

View and Print Forms

GLACIER has generated the following Tax Summary Report and Forms

Please review each form to ensure that the information is accurate and spelled correctly.

Click on <Print Forms> to view and print each form. Adobe Acrobat Reader is required (see below).

AFTER VIEWING THE FORMS IN ADOBE ACROBAT READER, YOU MUST CLOSE THE WINDOW SHOWING THE FORMS--DO NOT CLOSE YOUR INTERNET CONNECTION.

Tax Summary Report
Honorary Statement
Form W-8BEN
2022 Form 8233
Tax Information



To download Adobe Acrobat Reader, simply click the yellow icon and follow the installation instructions.



Trouble Printing Forms / Forms Come Up Blank?



NOTES:

- If the Tax Summary form does not show, you did not mark the correct payment box, go back into Glacier and correct unless you are not receiving payments. The same applies if a W-8BEN does not appear.
- “Treaty Attachment” is a letter which is required to accompany most but not all 8233s.
- The “Restrictive Clause Statement” will ONLY print if the specific treaty has such a clause.

Step 21: Finishing and Saving Your Individual Record

Directions and contact information regarding the printed forms will appear on the final page.

Important: You must select “Next>”_move to the next page. If you close Glacier at this point, Glacier will consider this an “R” status (incomplete) record.

Finishing And Saving Your Individual Record

Congratulations! You have completed your Individual Record

You're almost finished . . .

- Review, sign and date each of the Required Forms (see list on previous page);
- Submit the Required Forms and a copy of each of the Required Documents (see list on previous page) following the instructions below.

Please submit all Required Forms and Document Copies to:

GLACIER Administrator: **Send forms and supporting documents to UPST Case Owner**

All Required Forms and Document Copies must be submitted within 10 days; failure to submit all Required Forms and Document Copies on time may result in tax withheld from payments made to you.

If any information in your Individual Record changes, you must access GLACIER and update your Individual Record as soon as possible.

If you have any questions, please contact the GLACIER Administrator listed above.

Thank you for your prompt attention to this matter.

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Your tax compliance is now finished!

Submit your entire packet of information to the UPST Office for review. Until the forms are reviewed, no determinations can be made.

If at any time you have changes to your Glacier record, a COMPLETE packet of forms and documents must be resent to the UPST Office.

Exiting GLACIER

Congratulations! You have completed/updated your Individual Record.

Thank you for using GLACIER!

If you have any questions or need any additional assistance, please contact your Institutional Administrator.

Exit and Save my Individual Record

Select other activities to perform