



The Graduate Center of the City University of New York

Tax Compliance Notification Sheet (For Non-U.S. persons)

The Internal Revenue Service (IRS) – the U.S. government tax authority – has issued strict regulations regarding the taxation and the reporting of payments made to both U.S. and Non-U.S. citizens. As a result, the City University of New York (CUNY) may be required to withhold U.S. income tax and file reports with the IRS in connection with payments made to you by CUNY.

U.S. Citizens and U.S. Permanent Resident Aliens:

Please complete the attached Form W-9 (Request for Taxpayer Identification Number) and return it to the CUNY Representative who provided this document to you. Do not complete any other information on this form.

Non-U.S. Citizens and Non-U.S. Permanent Resident Aliens:

All individuals who are not citizens or permanent resident aliens of the United States are required to complete an Individual Record using the **GLACIER** Online Tax Compliance System. Please complete the information below to receive a password and instructions on how to access **GLACIER**. **An e-mail will be sent to you from support@online-tax.net; you must follow the instructions in the email as soon as you receive it.** If you do not receive the password or if you do not have internet access, please contact the Non-resident Alien Tax Specialist. **DO NOT complete a Form W-9.**

GLACIER is accessible via the Internet from any web-accessible computer from anywhere in the world. When you receive your password and instructions, please complete the information in **GLACIER** immediately. **GLACIER** is simple and convenient to use; however if you need assistance, please contact the Nonresident Alien Tax Specialist. Payments will not be made until all required information is entered into **GLACIER** and all forms are submitted for processing.

Please note that a consultant or guest speaker is responsible for entering the U.S. under a visa or visa waiver that allows payment for services, including honoraria or guest speaker fees, (if applicable) and/or reimbursement for travel (if applicable). If already present in the U.S., appropriate permission must be received from the host institution prior to coming to CUNY.

The Non-resident Alien Tax Specialist for the Graduate Center can be reached at:

Angella Bowley,
Accounts Payable – Room 8401
365 Fifth Avenue, New York, NY 10016
Telephone: (212) 817-7668
Email: ABowley@gc.cuny.edu

I declare that I have been notified of my requirement to complete certain information in **GLACIER**. Also, I understand that a password and instructions for access to **GLACIER** will be sent to me via email within several days.

First Name:	Last Name:
Email address:	Phone Number:
Signature:	Date: