

The City of University of New York ("CUNY")

New Employee Tax Compliance Notification Sheet

The Internal Revenue Service ("IRS"), the U.S. government tax authority, has issued strict regulations regarding the taxation and reporting of payments made to 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 by CUNY to employees (e.g., faculty, staff, and student employees) who are not U.S. citizens or permanent resident aliens (i.e., greencard holders) and who receive payment for services. In addition, CUNY is required to report such payments to the IRS.

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. **If you are a new employee, you must go in person to receive a password and instructions of how to access GLACIER from the Nonresident Alien Tax Specialist.** If you have already completed your Individual Record in **GLACIER**, additional or updated information may be required.

When you receive your access information, please complete the information in **GLACIER** immediately. **GLACIER** is simple and convenient to use; however, if you need assistance, you should contact the Nonresident Alien Tax Specialist. **If you have an existing GLACIER record, please access the existing record and update it to reflect all relationships with CUNY.** When the information in **GLACIER** is completed/updated, schedule a meeting with the Nonresident Alien Tax Specialist and bring all completed forms/original documents with you.

Please note: You must complete the entire process within 7 business days from the date you sign this notification sheet. If you do not complete the entire process within 7 business days, the maximum rate of U.S. federal income tax and all other applicable taxes, including FICA, will be withheld from all payments until you access GLACIER to input information and submit your forms for processing. Any tax withheld because the required tax information was not provided will not be refunded by CUNY.

The Nonresident Alien Tax Specialist is located at:

31-10 Thomson Avenue, Building E-407
Long Island City, NY 11101
Telephone: (718) 482-5531
Fax: (718) 609-2042
Email: cgray@lagcc.cuny.edu

I have been notified of my requirement to complete certain information in **GLACIER**. I understand that I must go to the Nonresident Alien Tax Specialist's office to obtain access and instructions for **GLACIER**.

Employee Name (Print)

Employee Signature

Date

E-mail Address (CUNY email preferred)

Employee Phone Number

Form I-9 Certifier Signature

Date

Original to Nonresident Alien Tax Specialist
Copy to Employee
Copy to Form I-9 Certifier

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