

# The City University of New York ("CUNY") Tax Compliance Notification Sheet (Accounts Payable)

The Internal Revenue Service ("IRS"), the U.S. government tax authority, has issued strict regulations regarding the taxation and 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 Permanent Resident Aliens:

Please complete the attached Form W-9 (Request for Taxpayer Identification Number). Return the completed Form W-9 to 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](mailto:support@online-tax.net); you must follow the directions in the email as soon as you receive it.** If you do not receive the password or if you do not have access to the Internet, please contact the Nonresident Alien Tax Specialist. **DO NOT complete a Form W-9.**

When you receive your access information, please complete the information in **GLACIER** immediately. **If you have an existing GLACIER record, please access the existing record and update it to reflect all relationships with CUNY.** If you need assistance, please contact the Nonresident Alien Tax Specialist. Payment will not be made until all required information is entered into **GLACIER** and all forms are submitted.

**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 host institution prior to coming to CUNY.**

The Nonresident Alien Tax Specialist, Accounts Payable located at:

### Brooklyn College - BRCO

Jacqueline Galang

2900 Bedford Avenue 1424 Boylan Hall, Brooklyn, NY 10019

Telephone: (718) 951 5421

Fax: (718) 951 5423

Email: [jgalang@brooklyn.cuny.edu](mailto:jgalang@brooklyn.cuny.edu)

I declare that I have been notified of my requirement to complete certain information in **GLACIER**. I understand that a Password and instructions for access to **GLACIER** will be sent to me via e-mail within several days.

Non-U.S. Citizen/Permanent Resident Alien Name (Print)

Signature

Date

E-mail Address

Phone Number