GENERAL ACCOUNTING

GLACIER – STEP BY STEP GUIDE FOR FOREIGN NATIONALS

Nonresident Alien Tax Compliance
WHO SHOULD USE THIS GUIDE?

All Foreign Nationals who are:

• **Student Workers**
  - Graduate Assistants
  - Interns
  - Temporary Help

• **Full-time/Part-time Employees**
  - Full-time/Part-time Faculty
  - Staff

• **Scholarship/Fellowship Recipients**
  - Room & Board Scholarships
  - Stipends
  - One-time Awards
PART I: LOGGING INTO GLACIER

Nonresident Alien Tax Compliance
Dear [Employee],

The Internal Revenue Service (IRS), the U.S. government tax authority, requires Loyola University 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 Elite University. For your convenience, Elite University 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 Elite University 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.

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: 837CXVAU
Password: EC2WDLT7

If you have any questions or need additional information about why you have been asked to use GLACIER, please contact me.

Thank you and have a great day.

[Test1 Admin]
Loyola University
test10@arcticintl.com or 1-111-222-3333.

You will receive an e-mail from support@online-tax.com (see below example).
Dear [Employee],

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If you have any questions or need additional information about why you have been asked to use GLACIER, please contact me.

Thank you and have a great day.

[Test1 Admin ]
Loyola University
test10@arcticintl.com or 1-111-222-3333.

STEP 1:
Click on the GLACIER web link.
STEP 2:
Click on the Glacier image or “Login Now” link.
STEP 3:
Use the *temporary* User ID and password in the e-mail to log in.

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.
**STEP 4:**
You will be prompted to set up a *new* User ID and password.

**Update GLACIER Login Information**

Individual Record Account Creation Successfull

Please create your own new UserID and Password for all future logins to GLACIER.

Please choose a different UserID

**UserID:** *(Must be 8-30 alphanumeric characters)*

**Password:** *(Must be 8-20 alphanumeric characters)*

re-enter password
### STEP 5:
Log in using your *new* User ID and password.

<table>
<thead>
<tr>
<th>GLACIER</th>
<th>Nonresident Alien Tax Compliance</th>
</tr>
</thead>
</table>

Welcome to GLACIER Nonresident Alien Tax Compliance

To access GLACIER, please enter the following information:

<table>
<thead>
<tr>
<th>Field</th>
<th>Input</th>
</tr>
</thead>
<tbody>
<tr>
<td>UserID</td>
<td></td>
</tr>
<tr>
<td>Password</td>
<td></td>
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STEP 6:
The User Agreement must be accepted by (1) checking the box at the bottom of the Opening Screen and (2) clicking the “I Accept” button.

GLACIER
Nonresident Alien Tax Compliance

User Agreement

• GLACIER is an online tax compliance software system designed to assist Loyola University Chicago to quickly, efficiently and securely collect information necessary to determine your U.S. tax residency status.

• GLACIER will ask you a series of questions - all of which are necessary to determine whether tax must be withheld from payments made to you.

• The entire process should take approximately 15-20 minutes, depending on your individual situation. Please have your passport and immigration documents available before you begin.

• When you have finished entering all of the required information into GLACIER, you will be prompted to print, sign and submit your forms. Please read the instruction document accompanying your forms; it will provide the address to which your forms must be submitted.

• All information entered into GLACIER is securely transmitted via ssl and is securely maintained. Your information will be used only by Loyola University Chicago in connection with U.S. tax rules, regulations, and laws.

• Form 1042-S is issued to certain individuals to report certain types of income; you may or may not be eligible to receive a Form 1042-S. If a Form 1042-S is applicable to you, Loyola University Chicago may choose to provide Form 1042-S to you electronically and notify you via email with instructions to log into your GLACIER Individual Record to view and print the form. Because providing the form to you electronically is more convenient for you and administratively efficient for Loyola University Chicago, individuals who are eligible to receive Form 1042-S may do so via GLACIER. If you cannot or will not accept Form 1042-S may do so via GLACIER, please uncheck the box below; the form will be printed and mailed to you.

☑ Loyola University Chicago may provide my Form 1042-S (if any) to me electronically via the GLACIER Online Tax Compliance System.
PART II: CREATING YOUR PROFILE

Nonresident Alien Tax Compliance
STEP 1:
Select “Create/Update/View my Individual Record”. Then click Next.
STEP 2:
Choose your employment type. Please **do not** select Guest Speaker, Lecturer, Presenter, Consultant, Performer, Industrial Royalty Recipient, Copyright Royalty Recipient, or Other. These are for Financial Services use only.

Then click Next.
STEP 3:
Choose the type of payments that you will receive.

- Compensation/Wages includes all payment types (salary, hourly, stipends, awards).
- No Income includes courtesy appointments and visiting scholars without salary.

Then click Next.
STEP 4:
Enter your Personal Information:
• Name, e-mail address, SSN/ITIN, Foreign Tax ID (if applicable), LID
NOTE:
If you do not have a U.S.-issued SSN or ITIN, please contact the Office of International Programs in order to apply for one.
If you have not yet received your SSN, you will need to log in and enter the SSN once you receive it.

(Employeees 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
STEP 5:
Enter the US address where you currently live. If you do not have a US address, check the box “I DO NOT currently live in the U.S. / I DO NOT have a U.S. mailing address”

Then click Next.
**STEP 6:**
Enter your permanent foreign address. You must include your address OUTSIDE of the US. This can be the address of a parent or relative, if applicable.

Then click Next.
STEP 7:
Select your country of Citizenship/Tax Residency from the dropdowns. Please do not select the United States. If your Country of Citizenship and Tax Residence are not the same, your account will be placed on “Hold” and you will receive further instructions.

Then click Next.
PART III: ENTERING YOUR IMMIGRATION INFORMATION

Nonresident Alien Tax Compliance
STEP 1:
If you are on an F-1, J-1 or H1-B, select the institution that sponsored your immigration status. This can be found on your I-20 (Certificate of Eligibility for Nonimmigrant Student Status issued by F-1 Sponsors), DS-2019 (Certificate of Eligibility issued by J-1 sponsors) or Form I-797 (H1-B). Then select your immigration status from the dropdown.

Then click Next.
STEP 2:

ORIGINAL DATE OF ENTRY: Enter the arrival date from your current visa.
DATE PERMISSION TO STAY: Enter the expiration date from your current immigration status.
DEPARTURE DATE: Enter the approximate date you will permanently leave the US (not including vacations).

Then click Next.
STEP 3:

If your immigration status has not changed since you entered the US, select the first option.

If your immigration status has changed since you entered the US, select the second option.

Then click Next.
STEP 4:

If you indicated on the previous screen that your immigration status has changed since you entered the US for your current purpose, this screen will appear. Enter your previous immigration information here.
**STEP 5:**

Enter the number of days you were outside the US since the arrival date of your current visa.

Note: do not enter “0” in the ‘days not present’ box.

<table>
<thead>
<tr>
<th>GLACIER</th>
<th>Nonresident Alien Tax Compliance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Days Present In the U.S.</td>
<td></td>
</tr>
<tr>
<td><strong>How long have you been present in the US?</strong> 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.</td>
<td></td>
</tr>
<tr>
<td><strong>Calendar Year</strong></td>
<td><strong>Immigration Status Held During Each Calendar Year</strong></td>
</tr>
<tr>
<td>2016</td>
<td>J1-Research Scholar</td>
</tr>
<tr>
<td>2015</td>
<td>J1-Research Scholar</td>
</tr>
<tr>
<td>2015</td>
<td>F1-Student</td>
</tr>
<tr>
<td>2014</td>
<td>F1-Student</td>
</tr>
<tr>
<td>2013</td>
<td>F1-Student</td>
</tr>
</tbody>
</table>
STEP 6:

If you have previously visited the US under *any* visa type, click the button “I have previously visited the U.S.” and use the dropdowns to indicate year, immigration status and number of days you were present.

Note: This is an important step for determining your substantial presence test.
STEP 7:

If you need to make any changes to your Tax Residency Status Summary page, click the Back button and make the necessary adjustments.

Note: Please review this screen for accuracy. Then click Next.

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>Immigration Status Held During Each Calendar Year</th>
<th>Approximate Total Number of Days Present in Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>J1 Research Scholar</td>
<td>223</td>
</tr>
<tr>
<td>2015</td>
<td>J1 Research Scholar</td>
<td>364</td>
</tr>
<tr>
<td>2015</td>
<td>F1 Student</td>
<td>1</td>
</tr>
<tr>
<td>2014</td>
<td>F1 Student</td>
<td>365</td>
</tr>
<tr>
<td>2013</td>
<td>F1 Student</td>
<td>365</td>
</tr>
<tr>
<td>2012</td>
<td>B1 Visitor</td>
<td>14</td>
</tr>
</tbody>
</table>
GENERAL ACCOUNTING

PART IV: TAX WITHHOLDING AND TAX TREATY EXEMPTIONS

Nonresident Alien Tax Compliance
STEP 1:

Glacier will review the information and determine tax withholding and possible Tax Treaty Exemptions.

Click Next.
OPTIONAL STEP: TAX WITHHOLDING VERIFICATION

Certain income tax treaties allow individuals to claim additional withholding allowances for spouse and dependents. These countries are:

1. India (students only)
2. Republic of South Korea
3. Mexico
4. Canada

These individuals will be asked to provide their marital status and number of dependents.
INDIA (STUDENTS ONLY):

Enter Marital Status and Dependents.

Then click Next.
REPUBLIC OF SOUTH KOREA

Enter Marital Status and Dependents.

Then click Next.

Tax Withholding Verification

Is the individual eligible for additional withholding allowances?

Individuals from Korea, Republic of may be allowed to claim additional withholding allowances for applicable spouse and dependent.

Please provide the following information:

Marital Status:
- Single
- Married (Spouse is present in the U.S. AND has U.S. source income)
- Married (Spouse is present in the U.S. AND has NO U.S. source income)
- Married (Spouse is NOT present in the U.S.)

Number of Dependents who are present in the U.S. AND have NO U.S. source income:

Please Select: 

[Back] [Next]
Enter Marital Status and Dependents. Then click Next.
MEXICO

Enter Marital Status and Dependents.

Then click Next.
STEP 2: TAX TREATY EXEMPTION:

Glacier will determine whether you are eligible for a tax treaty exemption. You will get one of three results:

- Scenario A: No tax treaty exemption
- Scenario B: Possible tax treaty exemption
- Scenario C: Tax treaty exemption
SCENARIO A: NO TAX TREATY EXEMPTION

Glacier determines you are not eligible for a tax treaty exemption.

Scenario A: No tax treaty exemption

GLACIER
Nonresident Alien Tax Compliance

Tax Treaty Exemption Verification

GLACIER has made the following tax treaty exemption determination

Based on the information provided, you do not qualify for an exemption from tax withholding for your Compensation/Wages.

Based on the information provided, you do not qualify for an exemption from tax withholding for your Scholarship or Fellowship (Non-Service).
SCENARIO B: POSSIBLE TAX TREATY EXEMPTION

Glacier determines you are possibly eligible for a tax treaty exemption. You will be notified by General Accounting if you are eligible for a tax treaty and will be provided next steps.

Scenario B: Possible tax treaty exemption

Based on the information provided, GLACIER has placed a "HOLD Treaty" 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.
SCENARIO C: ELIGIBLE FOR TAX TREATY EXEMPTION

Glacier determines you are eligible for a tax treaty exemption.

Scenario C: Eligible for Tax Treaty Exemption – Select Yes to claim the treaty or No to reject the treaty. Then click Next.

Tax Treaty Exemption Verification

GLACIER has made the following tax treaty exemption determination

Review of Income Tax Treaty Exemption for Compensation/Wages

Based on the information entered, the U.S.-Japan Income Tax Treaty allows an exemption from tax withholding for your Compensation/Wages.

Article 20 of the U.S.-Japan Income Tax Treaty allows an exemption for Two Years From Date of Arrival for the Compensation/Wages. Therefore, the possible tax treaty exemption period is January 1, 2016 - December 30, 2017.

The possible tax treaty exemption applies to an Unlimited Dollar Amount of your Compensation/Wages.

The U.S.-Japan Income Tax Treaty contains a COMBINATION Clause. If you previously claimed an exemption from tax for compensation/salary/wages, an exemption from tax during this visit to the U.S. may be limited.

Would you like to claim an exemption from tax withholding?

- Yes, I would like to claim an exemption from tax withholding for the Compensation/Wages; I understand that I must meet any qualifications listed above.

- No, I DO NOT want to claim an exemption from tax withholding; I understand tax will be withheld from the Compensation/Wages.

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.
IF YOU ANSWERED “YES” TO CLAIM TAX TREATY EXEMPTION:

Enter your passport information, job title and total estimated compensation you expect to receive for the entire calendar year.

Then click Next.

**Tax Treaty Exemption Information**

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

* Indicates Required Field

**Passport Number**: 

Please enter the description of the services provided: 
(for example, research scholar of advanced macroeconomic analysis or student working at university bookstore)

Please enter the estimated total Compensation/Wages expected to be paid during the calendar year*: 

$ 

(Please do NOT enter commas)
STEP 3: TAX RESIDENCY STATUS:

Glacier will notify you if you are a Resident Alien for Tax Purposes. This means that you are taxed the same way as a U.S. Citizen. You will be asked to fill out Form W-4 and IL W-4 for Federal and Illinois income tax purposes.

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.
STEP 4: TAX SUMMARY REPORT:

Glacier will provide a Tax Summary Report that will provide your tax treaty details, tax residency status, FICA tax status, and the forms and documents required to complete the process.

**GLACIER**

**Nonresident Alien Tax Compliance**

**Tax Summary Report**

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

- **Name:** LAST NAME, FIRST NAME
- **Tax Residency Status:** Nonresident Alien for U.S. Tax Purposes
- **Tax Residency Status Change Date:** July 3, 2018 to Resident Alien
- **Tax Residency Status Start Date:** January 1, 2018 to Resident Alien
- **Tax Treaty Exemption Status (Compensation):** Exempt
- **Tax Treaty Time Limit (Compensation):** Two Years From Date of Arrival
- **Tax Treaty Exemption Period (Compensation):** January 1, 2016 - December 30, 2017
- **Tax Treaty Dollar Limit (Compensation):** Unlimited Dollar Amount
- **Applicable Tax Withholding Rate**
  - **(If Tax Treaty Not Applicable or Forms Not Submitted)**
    - **Compensation:** Single, 1(8-W-Weekly)
- **FICA Tax Status:** Exempt
- **FICA Tax Start Date:** January 1, 2018
- **Forms Required:**
  - Tax Summary Report
  - Form W-4
  - Form 8233
  - Treaty Attachment
  - State Tax Form

**Document Copies Required:**

- 1-94 / 1-94W Card
- Visa Sticker/Stamp (in passport)
- Form DS-2019
STEP 5: STATE WITHHOLDING SELECTION:

You are required to provide the number of exemptions/withholding allowances for Illinois tax purposes. Unless you are from India (students only), Republic of South Korea, Canada, or Mexico, you should only enter zero or one.

You may also elect additional tax to be withheld in the “Additional Withholding amount, if any” box.
STEP 6: VIEW AND PRINT FORMS:

Click Print Forms. Print the packet, sign and return it to the contact listed in the packet. If you have any questions on the forms, please e-mail NRA-Processing@luc.edu.
STEP 7: FINISHING AND SAVING YOUR RECORD:

Sign all the forms in your Tax Summary packet and submit along with copies of all the required documentation including but not limited to I-94 departure record, Visa sticker/stamp in passport, and immigration paperwork. These can be mailed, inter-campus mailed or dropped off to Lewis Towers, 13th floor. DO NOT EMAIL.
STEP 8: EXIT GLACIER

Click Exit.

Thank you for using GLACIER!

If you have any questions or need any additional assistance, please contact your Institutional Administrator.
IF YOUR IMMIGRATION STATUS CHANGES:

- Change in Visa type (F-1/J-1/H-1B)
- Obtain “Green Card” (Permanent Resident Alien card)
- Extends expired visa

You will receive a notification through the GLACIER System to enter updated immigration information online
WHAT IF I DO NOT SUBMIT FORMS AND DOCUMENTS?
If you do not complete the information in **GLACIER** and/or submit the required forms and documents, the maximum amount of tax will be withheld from all payments.

- Federal and State Tax
- FICA (unless student exception applies)
- No refunds
CONTACT INFO

• Shannon Seay, Senior Tax Analyst
  – sseay@luc.edu
  – Extension 5-8672

• Brigid Smith, Senior Accountant
  – bsmith13@luc.edu
  – Extension 5-8717