U.S. tax law generally requires everyone who receives income payments in the U.S. to file a tax return. This filing requirement applies to all foreign individuals, even if a tax treaty covers them. Harvard must collect immigration and other information from foreign individuals to comply with federal and state tax reporting requirements. Harvard uses a secure online tool called GLACIER to help payees gather and prepare the required documentation.

Steps You Must Take

1. **For Harvard employees only:** complete the Form I-9 with your hiring department

2. Expect an email from support@online-tax.net once your department creates your payment record
   - The email will give you login information for GLACIER (a secure online program to determine your U.S. tax status)
   - You will also receive an email from Harvard with directions and links to detailed instructions for completing GLACIER

3. Log in and complete your GLACIER record
   - This should take about 15-20 minutes, depending on your individual situation. You cannot use the system until 30 days before your U.S. entry date
   - To help you complete your GLACIER record, have your passport and immigration documents available before you begin. You can also download your I-94 Form and 5 years of your travel history from the U.S. Customs and Border Protection website
   - If you don’t have a social security number (SSN) or Individual Taxpayer Identification Number (ITIN), you must select the option that you don’t have one but will apply
   - Complete Steps 4 and 5 listed below as soon as possible to ensure the proper taxes are withheld

4. Prepare the required documents
   - Print and sign all the tax forms that GLACIER generates for you
   - Review the GLACIER Tax Summary Report and provide copies of all required immigration documents listed

5. Send complete GLACIER submission via mail, fax, or hand delivery to:
   - Nonresident Alien Tax Compliance
   - 1033 Massachusetts Ave, 2nd Floor, Cambridge, MA 02138
   - Fax: (617) 496-3196

What Happens Next

- Nonresident Alien Tax Compliance will email you if they need additional information
- Harvard will update your tax status and withholding, based on your information. Updates can take up to 4 weeks
- You will still be paid even if your documents have not yet been processed, but Harvard must withhold at the highest tax rates
- Any required changes to your withholdings will be made in the paycheck after your GLACIER submission is processed
- Remember to update HR or Payroll if you have a change of status, address change, new SSN, etc. If you are a student, you should update your SSN or ITIN directly with the Student Accounts Office at the 9th floor of the Smith Center

Need Help?

**Walk-in Hours:** M-F 9 a.m. – 12 p.m. & 1 p.m. – 4 p.m.
1033 Massachusetts Ave, 2nd Floor, Cambridge, MA 02138
Call: 617-495-8500, Option 5
Email: nratax_ufs@harvard.edu
Web: http://oc.finance.harvard.edu/how-to/GLACIER

Harvard does not advise on any personal income tax requirements or issues. You are encouraged to seek professional tax advice for personal income tax questions and assistance.