Overview
For payments made to a foreign national, Harvard University utilizes a third-party system, called GLACIER Online Tax Compliance System, to calculate the tax withholding. This document provides step-by-step instructions on entering, submitting, and mailing the completed forms to the Harvard NRA Tax Compliance office.

Language support? The GLACIER website can be translated to another language by using Google Translate: https://translate.google.com/

Instructions
1. After your information has been established in Harvard’s system, you will receive an e-mail from support@online-tax.net. The e-mail will be sent to your e-mail address that was entered into Harvard’s human resources database (if being paid as employee or scholar) or financial database (if being paid as a vendor).

Please check for this e-mail in your inbox or junk e-mail folders (your e-mail client filter may label this e-mail as SPAM). If you do not receive an email, please contact the NRA Tax Department at 617-495-8500 (option 5) or nratax_ufs@harvard.edu.

2. When you receive the e-mail, please follow the instructions. The body of the e-mail contains a link to the GLACIER Online Tax Compliance System and your temporary UserID and Password.

Click on the following web link: http://www.online-tax.net or the system logo.

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: 64KHAC7V
Password: 8636B3E

If you have any questions or need additional information about why you have been asked to use GLACIER, please contact University Financial Services at 617-495-8500 option 5 or nratax_ufs@harvard.edu.

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. You cannot use this system until 30 days prior to your U.S. Entry date.

3. On the login screen, click the Login Now link or the system logo.
4. On the login screen, enter the **UserID** and **Password** that was provided in the e-mail, and then click **Submit**.

5. On the next screen create a new **UserID** and **Password**. *Please record this information in case you need to access the system again.*

6. On the next screen, enter your newly created **UserID** and **Password**, and then click **Submit**.

7. Read the User Agreement, and then click **I Accept**.

8. On the Welcome to GLACIER for Harvard University screen, select **Create/update/view my Individual Record**, and then click **Next**.

9. On the **Relationship** screen, select the choice that best describes the relationship you have with Harvard. The choices are grouped by category (highlighted by the red boxes in this example screenshot).

   You can select more than one category, but are limited to only one selection within a category.
   - If more than one applies in a category, select the best choice you believe describes your relationship.

   When finished, click **Next**.
10. On the Income Type screen, select the payment type(s) that apply, and then click Next.

Note: The income types that display on this page are based on the relationships you selected on the previous screen (image on right may differ from your selections).

11. On the Personal Information screen, complete the fields as follows (when finished, click Next):

Name
Enter your last/family/surname, first/personal, and middle names. If you do not have a middle name, leave blank; if you have more than one middle name, enter both in the Middle Name field.

E-Mail Address
An e-mail address is required. You should enter an e-mail address where you can receive important information from Harvard University.

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)
Enter your U.S.-issued Social Security or Individual Taxpayer Identification Number; if you do not have a U.S.-issued SSN or ITIN, select a radio button on the right to indicate the step you have taken to obtain your SSN or ITIN.

- If you do not have a SSN or ITIN, tax must be withheld from all payments made to you until you receive such a number. In certain cases, Harvard may make payments to you without such a number; however, to do so, you must have taken applicable steps to apply for the number and provide documentation to that fact.
- If you are from Canada, do not enter a social security or taxpayer identification number issued by the Canadian government; ONLY enter numbers issued by the U.S. government.

Foreign Tax Identification Number (if any)
If you have a taxpayer identification number in your country of tax residence, the number must be entered in Foreign Tax Identification Number field. If you are eligible to claim an income tax treaty, your foreign tax identification number will be shared with the tax treaty country to ensure that you are eligible to claim the benefits of the tax treaty. If you do not have such a number, leave blank.

VRF (V)/ Harvard ID No (P/S) (not shown in image above)
Do not alter this field – for internal use only.
12. On the *U.S. Address* screen, enter your mailing address in the U.S.; if you do not live in the U.S., check the box. When finished, click **Next**.

13. On the *Permanent Foreign Address* screen, enter your permanent foreign address. All individuals present in the U.S. under a nonimmigrant immigration status (e.g., visa types: F, J, M, Q, H-1B, TN, B, A, G) must include an address outside the U.S, which they consider to be their permanent foreign address. You may use the address of a parent or relative, if applicable.
   - If you are a Permanent Resident Alien from China, please include your last known address in China.

   When finished, click **Next**.

14. On the *Country of Citizenship / Tax Residence* screen, select your country of citizenship. If you are a citizen of two countries, please select the country under whose documents you entered the U.S.
   - If you are a dual citizen of the U.S. and another country, for U.S. tax purposes, you are treated as a citizen of the U.S. Please contact the Harvard Tax Services office as soon as possible.

Next, select your country of tax residence. Although you may pay tax in the U.S., unless you are a resident alien or permanent resident alien, your country of tax residence is the country to which you owe tax on your "worldwide" income. Typically, this is the same as your country of permanent residence; however, if you have lived in a country other than your country of permanent residence immediately before coming to the U.S. to study/work, you may have established tax residency in that country. When finished, click **Next**.
15. On the **Immigration Status** screen, select Harvard if this institution sponsored your immigration status for this visit to the U.S. If you are in an immigration status that does not require the sponsorship of a particular institution, please indicate "No Sponsoring Institution Required".

- If you are unsure of who sponsored your immigration status, refer to your immigration documentation (e.g., Forms I-20, DS-2019, I-797).

Next, select your current immigration status from the list. If you entered the U.S. under a different immigration status, you will be able to indicate the original status on a subsequent screen.

- If you are unsure of your Current Immigration Status, refer to your immigration documentation (e.g., Forms I-20, DS-2019, I-797) for this information.

When finished, click **Next**.

**GLACIER is not for use by Permanent Resident Aliens; however, if you are a Permanent Resident Alien from China, Peoples' Republic of, you may use GLACIER to determine eligibility for an income tax treaty exemption.**

16. On the **Time Spent in the U.S.** screen, enter your original date of entry to the U.S. for purposes of this visit. If you have not yet entered the U.S., indicate your anticipated date of arrival to the U.S. The original date of entry to the U.S. on your current immigration status is the first date that you arrived in the U.S. to begin your studying, teaching, researching, or other activity.

Next, enter the expiration date of your current immigration status in the **Date Permission...** field. You must use the date from Form I-20 (if F status), Form DS-2019 (if J status) or Form I-94 (if other status).

- Do not use the date of expiration from your Visa Sticker or Stamp in your passport.

Next, enter the estimated date of departure from the U.S. in the **Estimated or...** field. Estimate the date of which you currently plan to leave the U.S. If your plans change, there is no need to re-enter this information unless you are from a country that has a retroactive time limit in its Income Tax Treaty - see information on a later screen.
17. On the Immigration Status screen, select the appropriate immigration since you originally entered the U.S.

Two examples:
- If you originally entered the U.S. as an F-2 (Dependent of an F-1), but after several months in the U.S., your immigration status was changed to F-1, you should select "After entering the U.S., I changed my immigration status" and enter the appropriate information on the following screen.
- If you left the U.S. to change your Immigration Status, you should select, "I have NOT changed my immigration status." The initial visit to the U.S. is treated as a Prior Visit to the U.S.

18. On the Days Present in the U.S. screen, indicate the number of days during which you were not present (not in the U.S.) during your current visit. For the second question, select whether you have visited the U.S. prior to your current visit. If yes, then provide the year(s), your visa status during each visit, and total number of days (by calendar year) present in the U.S. When finished, click Next.
19. On the **Tax Residency Status Summary** screen, confirm the appropriate total number of days present in the U.S. is accurate. If this number is incorrect, click **Back** to correct previous entry. Click **Next** to continue.

**Tax Residency Status Summary**

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>Immigration Status Held During Each Calendar Year</th>
<th>Approximate Total Number of Days Present in the U.S. During Each Calendar Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>J1 Research Scholar</td>
<td>77</td>
</tr>
</tbody>
</table>

20. On the **Tax Withholding and Tax Treaty Exemption Review** screen, click **Next** to continue.

**Tax Withholding and Tax Treaty Exemption Review**

GLACIER is now reviewing applicable Tax Withholding Rates and any possible Tax Treaty Exemption. Click Next> to continue.

21. On the **Tax Treaty Exemption Verification** screen, select the “Yes” to claim your exemption. If you do not want to claim the exemption, click “No.”

**Tax Treaty Exemption Verification**

GLACIER has made the following tax treaty exemption determination:

Review of Income Tax Treaty Exemption for Compensation/Salary/Wages

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

Article 20(1) of the U.S.- Germany Income Tax Treaty allows an exemption for Two Years From Date of Arrival for the Compensation/Salary/Wages. Therefore, the possible tax treaty exemption period is January 03, 2014 - January 03, 2016.

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

The U.S.- Germany Income Tax Treaty contains a BACK to BACK Clause. If you previously claimed an exemption from tax for compensation/salary/wages received as a Student or Trainee, an exemption from tax as a Professor or Researcher 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/Salary/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/Salary/Wages.

22. On the **Tax Treaty Exemption Information** screen, enter the passport number from the passport you used when you entered the U.S. for your current visit, enter a reason for your visit, and estimate your total earnings that will be paid for the current calendar year.

**Tax Treaty Exemption Information**

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

* Indicates Required Field

**Passport Number**: R78044

Please enter the description of the services provided*:

(for example, research scholar of advanced macroeconomic analysis or student working at university bookstore)

Research Scholar

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

$ 20000.00 (Please do NOT enter commas)
23. On the Tax Summary Report screen, review your information. If you need to correct your information, click **Back** and navigate to the screen where the original entry was made. If accurate, click **Next**.

**Tax Summary Report**

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

- **Name:** Harvard, John
- **Tax Residency Status:** Nonresident Alien for U.S. Tax Purposes
- **Tax Residency Status Change Date:** July 03, 2016 to Resident Alien
- **Tax Residency Status Start Date:** January 01, 2016 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 03, 2014 - January 02, 2016
- **Applicable Tax Withholding Rate (If Tax Treaty Not Applicable or Forms Not Submitted):** Single, 1(Monthly)
- **FICA Tax Status:** Exempt
- **FICA Tax Start Date:** January 01, 2016

**Forms Required:**

- Tax Summary Report
- Form W-4
- Form 8233
- Treaty Attachment
- Treaty Statement(s) (Restrictive Clause)

**Document Copies Required:**

- I-94 / I-94W Card
- Visa Sticker/Stamp (in passport)
- Form DS-2019

24. On the State Tax Withholding Selection screen, enter any additional withholding amount. Enter 0 if not withholding an additional amount, field cannot be left blank.

Next, enter the total number of dependents. Enter 0 if you are not claiming any dependents.

If you are a full time student earning less than $8,000.00, check the box.

When finished, click **Next**.

*Note: This field only displays if you enter a U.S. address in a previous screen.*

25. On the View and Print Forms screen, click the **Print Form** button to download your documents. Next open and print the documents.

When finished, click **Next**.
26. On the *Finishing and Saving Your Individual Record* screen, do the following:

- Review, sign and date each of the required forms.
- Make a copy of the signed forms, retain copies for your records, and send the signed Glacier documents AND copies of your required documents (e.g., I-94, Visa passport sticker, Visa document) via U.S. fax, mail or deliver it to:

  Nonresident Alien Tax Compliance  
  NRA Tax Administrators  
  President and Fellows of Harvard College  
  1033 Massachusetts Ave  
  2nd Floor  
  Cambridge, MA 02138  
  617-495-8500 Telephone  
  617-496-3196 Fax  
  nratax_ufs@harvard.edu

- Please submit all required forms and required documents within 5 days of completing the online Glacier form. If all required forms and required documents are not submitted, you may have more tax than required withheld from payments made to you.

  **VERY IMPORTANT:** when finished, click Next.

27. On the *Exiting GLACIER* screen, click **Exit** to save your tax data and exit the system.