

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/>

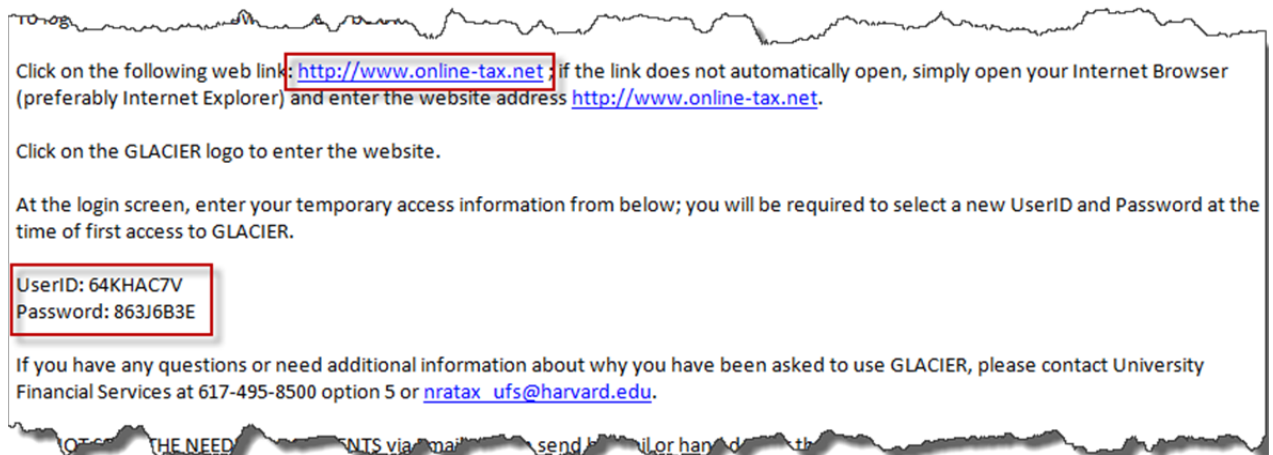
Instructions

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 nratx_ufs@harvard.edu.*

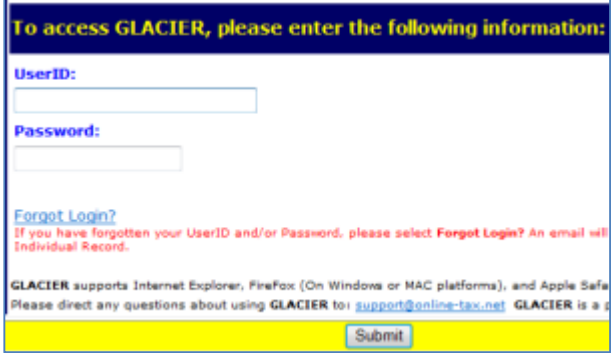

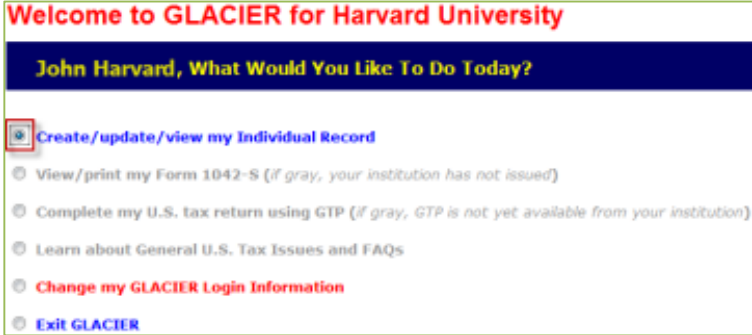

2. When you receive the e-mail, please follow the instructions. The body of the e-mail contains a link to the GLACIER Online Tax Compliance System and your temporary UserID and Password.



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.



<p>4. On the login screen, enter the <i>UserID</i> and <i>Password</i> that was provided in the e-mail, and then click Submit.</p>	
<p>5. On the next screen create a new UserID and Password. Please record this information in case you need to access the system again.</p>	
<p>6. On the next screen, enter your newly created UserID and Password, and then click Submit.</p>	
<p>7. Read the User Agreement, and then click I Accept.</p>	
<p>8. On the <i>Welcome to GLACIER for Harvard University</i> screen, select Create/update/view my Individual Record, and then click Next.</p>	
<p>9. On the <i>Relationship</i> 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).</p> <p>You can select more than one category, but are limited to only one selection within a category.</p> <ul style="list-style-type: none"> If more than one applies in a category, select the best choice you believe describes your relationship. <p>When finished, click Next.</p>	

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**.

U.S. Address

Please enter your U.S. mailing address and telephone numbers

Street Address 1:

Street Address 2:

City:

State:

Please Select

Zip/Postal Code:
(xxxxx or xxxxx-xxxx)

Home Phone Number:
(xxx-xxx-xxxx)

Work/Department Phone Number:
(xxx-xxx-xxxx)

I DO NOT currently live in the U.S. / I DO NOT have a U.S. mailing address

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.

Permanent Foreign Address

Please enter your permanent foreign mailing address:

* Indicates Required Field

Street Address 1*: (Do Not enter a P.O. Box number)

Street Address 2: (Do Not enter a P.O. Box number)

City*:

Bad Oyenhausen

Postal Code:

32547

Country*:

Germany

Province: (Canada only)

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.

Country of Citizenship / Tax Residence

Please select the appropriate country:

Country of Citizenship:

Germany

Country of Tax Residence:

Germany

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.

Immigration Status

What is the sponsoring institution?

Please indicate the Institution that sponsored (or will sponsor) your current U.S. immigration status (as indicated on your official immigration documentation).

- Harvard University
- Other Institution
- No Sponsoring Institution Required (e.g., B-1, B-2, WB, WT, etc)

What is your current U.S. immigration status?

Please indicate your current U.S. immigration status. If you have not yet arrived in the U.S., indicate your anticipated immigration status; if you have already returned to your home country, indicate the immigration status on which you were last present in the U.S.

Current Immigration Status

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.

Time Spent in the U.S.

How long will you be in the U.S. during this visit?

Original (or anticipated) Date of Entry to the U.S.:

Date Permission to stay in the U.S. Expires

Estimated or Actual Date of Final Departure from the U.S.:

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.

Immigration Status

Have you changed your immigration status since you arrived in the U.S. for this visit?

- My current immigration status is the SAME as the immigration status under which I originally entered the U.S. for this visit--I have NOT changed my immigration status.
- My current immigration status is DIFFERENT than the immigration status under which I originally entered the U.S. for this visit--After entering the U.S. for this visit, I changed my immigration status.

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**.

Days Present In the U.S.

How long have you been present in the US?

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.

Calendar Year	Immigration Status Held During Each Calendar Year	Estimated Total Number of Days Present in the U.S. During each Calendar Year	LESS Number of Days You Left the U.S. (Enter the number of days you LEFT the U.S. during this visit)
2014	J1-Research Scholar	77 Days	Less <input type="text" value="0"/> Days NOT present in U.S.

Have you ever been to the U.S. PRIOR to this visit?

- This is the FIRST time I have ever been to the U.S. (for any reason, under any immigration status).
- I have previously visited the U.S. (information regarding all PRIOR visits MUST be entered below).

For each CALENDAR YEAR between 1986 and your date of arrival that you were previously present in the U.S., please select the calendar year of each Prior Visit and the corresponding Immigration Status and Total Number of Days associated with each Immigration Status. You MUST include ALL Prior Visits to the U.S.

DO NOT include in the boxes below any information about your current visit as shown above

ENTER Calendar Year (the years do not need to be entered in chronological order)	Immigration Status Held During Each Calendar Year (If you held more than one Immigration Status during the a Calendar year, enter each Immigration Status separately)	ENTER the Approximate Total Number of Days Present in the US During each Calendar Year
<input type="text" value="Please Select"/>	<input type="text" value="Please Select"/>	<input type="text" value=""/>

Days

<p>19. On the <i>Tax Residency Status Summary</i> 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.</p>	<p>Tax Residency Status Summary</p> <p>How long have you been present in the U.S.?</p> <p>Following is a SUMMARY of the TOTAL Number of Days you have indicated you were present in the U.S. Please ensure that the information below is correct. If you need to add additional Prior Visits and/or subtract days that you left the U.S., click on <BACK to re-enter or update the information.</p> <table border="1"> <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>	Calendar Year	Immigration Status Held During Each Calendar Year	Approximate Total Number of Days Present in the U.S. During each Calendar Year	2014	J1 Research Scholar	77
Calendar Year	Immigration Status Held During Each Calendar Year	Approximate Total Number of Days Present in the U.S. During each Calendar Year					
2014	J1 Research Scholar	77					
<p>20. On the <i>Tax Withholding and Tax Treaty Exemption Review</i> screen, click Next to continue.</p>	<p>Tax Withholding and Tax Treaty Exemption Review</p> <p>GLACIER is now reviewing applicable Tax Withholding Rates and any possible Tax Treaty Exemption.</p> <p>Click Next> to continue.</p>						
<p>21. On the <i>Tax Treaty Exemption Verification</i> screen, select the “Yes” to claim your exemption. If you do not want to claim the exemption, click “No.”</p>	<p>Tax Treaty Exemption Verification</p> <p>GLACIER has made the following tax treaty exemption determination</p> <p>Review of Income Tax Treaty Exemption for Compensation/Salary/Wages</p> <p>Based on the information entered, the U.S.- Germany Income Tax Treaty allows an exemption from tax withholding for your Compensation/Salary/Wages.</p> <p>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 02, 2016.</p> <p>The possible tax treaty exemption applies to an Unlimited Dollar Amount of your Compensation/Salary/Wages.</p> <p>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.</p> <p>Would you like to claim an exemption from tax withholding?</p> <p><input checked="" type="radio"/> 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.</p> <p><input type="radio"/> No, I DO NOT want to claim an exemption from tax withholding; I understand tax will be withheld from the Compensation/Salary/Wages.</p>						
<p>22. On the <i>Tax Treaty Exemption Information</i> 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.</p>	<p>Tax Treaty Exemption Information</p> <p>To claim a tax treaty exemption, please enter the following additional information</p> <p>* Indicates Required Field</p> <p>Passport Number*:</p> <p>R76044-</p> <p>Please enter the description of the services provided*: (for example, research scholar of advanced macroeconomic analysis or student working at university bookstore)</p> <p>Research Scholar</p> <p>Please enter the estimated total Compensation/Salary/Wages expected to be paid during the calendar year*:</p> <p>\$ 20000.00 (Please do NOT enter commas)</p>						

23. On the *Tax Summary Report* screen, review your information. If you need to correct your information, click **Back** and navigate to 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 02, 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
Tax Treaty Dollar Limit (Compensation):	=	Unlimited Dollar Amount
Applicable Tax Withholding Rate <small>(If Tax Treaty Not Applicable or Forms Not Submitted)</small>	=	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.

State Tax Withholding Selection

How should the state tax withholding statement be completed?

State tax withholding may be requested to be different than Federal tax withholding.

Please provide the following information with respect to **Massachusetts** tax to be withheld:

Additional Withholding amount, if any?

\$

Total Number of Dependents you wish to claim.

I am a full time student and expect to have less than \$8000 in annual wages.

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**.

View and Print Forms

GLACIER has generated the following Tax Summary Report and Forms

Please review each form to ensure that the information is accurate and spelled correctly.

Click on <Print Forms> to view and print each form. Adobe Acrobat Reader is required (see below).

AFTER VIEWING THE FORMS IN ADOBE ACROBAT READER, YOU MUST CLOSE THE WINDOW SHOWING THE FORMS--DO NOT CLOSE YOUR INTERNET CONNECTION.

Tax Summary Report

Form W-4
2014 Form 8233
Treaty Attachment
Restrictive Clause Statement (Back-to-Back)
Tax Information

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 original signed Glacier documents AND copies of your required documents (e.g., I-94, Visa passport sticker, Visa document) via U.S. 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**.

Finishing And Saving Your Individual Record

Congratulations! You have completed your Individual Record

To complete and submit your Individual Record, please follow the directions below:

- Review, sign and date each of the Required Forms (as printed from the previous screen);
- Photocopy each of the Required Documents (as indicated on the Tax Summary Report);
- Submit the Required Forms and Required Documents to the Institution Administrator at the address below; and
- Click on Next> to properly exit GLACIER and save your Individual Record.

If any information in your Individual Record changes, you must log in to GLACIER and update your Individual Record-- The information in the updated Individual Record will be automatically provided to the Institution Administrator.

Your Individual Record must be complete and all Required Forms and Required Documents submitted before any payment is made to you by President and Fellows of Harvard College. If your Required Forms and Required Documents are NOT submitted in a timely fashion, the maximum amount of U.S. tax may be withheld from any payments made to you.

Please submit all Required Forms and Required Documents within 5 days to the Institution Administrator at the following address:

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

The information on this screen will be printed as an Instruction Page with your Tax Summary Report.

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

Exiting GLACIER

Congratulations! You have completed/updated your Individual Record.

Thank you for using GLACIER!

If you have any questions or need any additional assistance, please contact your Institutional Administrator.

Exit and Save my Individual Record
 Select other activities to perform