

**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

## GENERAL ACCOUNTING

# PART I: LOGGING INTO GLACIER

*Nonresident Alien Tax Compliance*



# You will receive an e-mail from [support@online-tax.com](mailto:support@online-tax.com) (see below example).

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](mailto:test10@arcticintl.com) or 1-111-222-3333.

# STEP 1:

## Click on the GLACIER web link.

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.

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*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](mailto:test10@arcticintl.com) or 1-111-222-3333.

## STEP 2:

Click on the Glacier image or “Login Now” link.



Click on the Image Above to Enter GLACIER  
or [Login Now](#)

# STEP 3:

Use the temporary User ID and password in the e-mail to log in.

<b>GLACIER</b>	Nonresident Alien Tax Compliance
<b>Welcome to GLACIER Nonresident Alien Tax Compliance</b>	
<b>To access GLACIER, please enter the following information:</b>	
	<p><b>UserID:</b> <input type="text"/></p> <p><b>Password:</b> <input type="password"/></p> <p><a href="#">Forgot Login?</a> If you have forgotten your UserID and/or Password, please select <b>Forgot Login?</b> An email will be sent to the email address in your <b>GLACIER</b> Individual Record.</p> <p><small>GLACIER supports Internet Explorer, FireFox (On Windows or MAC platforms), and Apple Safari. Javascript must be enabled to use <b>GLACIER</b>. Please direct any questions about using <b>GLACIER</b> to: <a href="mailto:support@online-tax.net">support@online-tax.net</a> GLACIER is a product of Arctic International LLC</small></p>



# STEP 4:

You will be prompted to set up a new User ID and password.



<b>GLACIER</b>	Nonresident Alien Tax Compliance
	<p><b>Update GLACIER Login Information</b></p> <p><b>Individual Record Account Creation Successful!</b></p> <p><b>Please create your own new UserID and Password for all future logins to GLACIER.</b></p> <p><b>Please choose a different UserID</b></p> <p><b>UserID:</b> (Must be 8-30 alphanumeric characters) <input type="text"/></p> <p><b>Password:</b> (Must be 8-20 alphanumeric characters) <input type="text"/> <input type="text"/> re-enter password</p>

# STEP 5:

Log in using your new User ID and password.

<b>GLACIER</b>	Nonresident Alien Tax Compliance
<b>Welcome to GLACIER Nonresident Alien Tax Compliance</b>	
<b>To access GLACIER, please enter the following information:</b>	
	<p><b>UserID:</b> <input type="text"/></p> <p><b>Password:</b> <input type="password"/></p> <p><a href="#">Forgot Login?</a> If you have forgotten your UserID and/or Password, please select <b>Forgot Login?</b> An email will be sent to the email address in your <b>GLACIER</b> Individual Record.</p> <p><small>GLACIER supports Internet Explorer, FireFox (On Windows or MAC platforms), and Apple Safari. Javascript must be enabled to use <b>GLACIER</b>. Please direct any questions about using <b>GLACIER</b> to: <a href="mailto:support@online-tax.net">support@online-tax.net</a> <b>GLACIER</b> is a product of Arctic International LLC</small></p>



# 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.

<b>GLACIER</b>	Nonresident Alien Tax Compliance	
<b>User Agreement</b>		
<ul style="list-style-type: none"><li>• <b>GLACIER</b> 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.</li><li>• <b>GLACIER</b> will ask you a series of questions - all of which are necessary to determine whether tax must be withheld from payments made to you.</li><li>• 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.</li><li>• When you have finished entering all of the required information into <b>GLACIER</b>, 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.</li><li>• All information entered into <b>GLACIER</b> 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.</li><li>• 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 <b>GLACIER</b> 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 <b>GLACIER</b>. If you cannot or will not accept Form 1042-S may do so via <b>GLACIER</b>, please uncheck the box below; the form will be printed and mailed to you.</li></ul> <p><input checked="" type="checkbox"/> Loyola University Chicago may provide my Form 1042-S (if any) to me electronically via the GLACIER Online Tax Compliance System.</p> <p>I Decline    I Accept</p>		

## GENERAL ACCOUNTING

# PART II: CREATING YOUR PROFILE

*Nonresident Alien Tax Compliance*



# STEP 1:

Select "Create/Update/View my Individual Record". Then click Next.

The screenshot shows a web interface with a dark blue header and a light blue sidebar. The main content area has a dark blue background with a white text box containing a list of options. The first option, "Create/update/view my Individual Record", is highlighted with a red box. Below the list is a yellow footer bar containing a "<Back Next>" button, also highlighted with a red box, and a "Contact GLACIER Support" link on the right.

Test Payroll, What Would You Like To Do Today?

- Create/update/view my Individual Record
- Complete my U.S. tax return using GLACIER Tax Prep
- Learn about General U.S. Tax Issues and FAQs
- Change my GLACIER Login Information
- Exit GLACIER

<Back Next> [Contact GLACIER Support](#)

## 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.

The screenshot shows a web form titled "GLACIER Nonresident Alien Tax Compliance". The "Relationship" section is highlighted in red. The question is "What is your relationship with Loyola University Chicago?". Below the question, there is a list of options with checkboxes. The first five options are enclosed in a red rounded rectangle: Faculty, Staff, Research/Teaching/Graduate Assistant, Student Worker, and Scholarship/Fellowship. The remaining options are Guest Speaker, Consultant, Artist/Performer, Industrial Royalty Recipient, Copyright Royalty Recipient, and Other. At the bottom of the form, there are two buttons: "<Back" and "Next>". The "Next>" button is also enclosed in a red rounded rectangle.

**GLACIER** Nonresident Alien Tax Compliance

**Relationship**

**What is your relationship with Loyola University Chicago?**

Please check all that apply:

- Faculty
- Staff
- Research/Teaching/Graduate Assistant
- Student Worker
- Scholarship/Fellowship
- Guest Speaker
- Consultant
- Artist/Performer
- Industrial Royalty Recipient
- Copyright Royalty Recipient
- Other

<Back 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.

<b>GLACIER</b>	Nonresident Alien Tax Compliance
	<p><b>Income Type</b></p> <p><b>What type of payment(s) will you receive from Loyola University Chicago?</b></p> <p>Please check all that apply:</p> <p><input checked="" type="checkbox"/> Compensation/Wages</p> <p><input checked="" type="checkbox"/> Scholarship or Fellowship (Non-Service)</p> <p><input type="checkbox"/> No Income (I DO NOT currently receive payments from Loyola University Chicago)</p>
<p style="text-align: right;"><input data-bbox="1079 1325 1192 1367" type="button" value=" &lt;Back "/> <input checked="" data-bbox="1201 1305 1318 1383" type="button" value=" Next &gt; "/></p>	

# STEP 4:

## Enter your Personal Information:

- Name, e-mail address, SSN/ITIN, Foreign Tax ID (if applicable), LID

**Personal Information**

Please Enter and/or Verify the Following Information

\* Indicates Required Field

**First Name/Personal Name \*:**

**Middle Name:**

**Last Name/Surname/Family Name \*:**

**Email Address:**

**OR**

**U.S.-Issued Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)**

**Foreign Tax Identification Number, if any:**

**Employee Number:**

**Campus:**

## 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.



***(Employees 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.

**GLACIER** Nonresident Alien Tax Compliance

**U.S. Address**

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

Street Address 1:  
[Text Box]

Street Address 2:  
[Text Box]

City:  
[Text Box]

State:  
Please Select [Dropdown]

Zip/Postal Code:  
(xxxxx or xxxxx-xxxx)  
[Text Box]

Home Phone Number:  
(xxx-xxx-xxxx)  
[Text Box]

Work/Department Phone Number:  
(xxx-xxx-xxxx)  
[Text Box]

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

<Back Next> Online Help



# 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.

<b>GLACIER</b>	Nonresident Alien Tax Compliance
<b>Permanent Foreign Address</b>	
<b>Please enter your permanent foreign mailing address:</b>	
* Indicates Required Field	
<b>Street Address 1*:</b>	<input type="text"/> (Do Not enter a P.O. Box number)
<b>Street Address 2:</b>	<input type="text"/> (Do Not enter a P.O. Box number)
<b>City*:</b>	<input type="text"/>
<b>Postal Code:</b>	<input type="text"/>
<b>Country*:</b>	<input type="text" value="Please Select"/>
<b>Province:</b>	<input type="text" value=""/> (Canada Only)
<input type="button" value=" &lt;Back"/> <input type="button" value=" Next &gt;"/>	

## 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.

<b>GLACIER</b>	Nonresident Alien Tax Compliance
	<b>Country of Citizenship / Tax Residence</b> Please select the appropriate country: <b>Country of Citizenship:</b> Please Select <b>Country of Tax Residence:</b> Please Select
<p style="text-align: right;"><a href="#">&lt;Back</a> <a href="#">Next&gt;</a></p>	

## GENERAL ACCOUNTING

# 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.



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**ARCTIC INTERNATIONAL LLC**  
International Tax Consulting

### 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).

- Loyola University Chicago
- 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

If you are in J status, select the primary purpose as indicated in Section 4 of Form DS-2019.  
If you are from Canada and do NOT have a visa or Form I-94, select "B-1 Visitor".  
If your immigration status is not listed, select "Other Immigration Status or Purpose".

<Back **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.

File Edit View Favorites Tools Help

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International Tax Consulting

### 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.:**  
DD ▼ MM ▼ YYYY ▼

**Date Permission to stay in the U.S. Expires**  
DD ▼ MM ▼ YYYY ▼

**Estimated or Actual Date of Final Departure from the U.S.:**  
DD ▼ MM ▼ YYYY ▼

*If you have not yet entered the U.S., indicate your anticipated date of arrival to the U.S.; please note that you may not enter a date more than 30 days in advance. You may enter and leave the U.S. many times during the period of your overall visit to the U.S. (e.g., for vacation, holidays or summer break). The ORIGINAL date of entry to the U.S. on your current immigration status is the FIRST date you arrived in the U.S. to begin your study, teaching, research, other activities, etc. and, regardless of whether you have changed institutions, transferred, received a new visa sticker in your passport, or returned to the U.S. from vacation, holiday or summer break.*

*Use the date from Form I-20 (If F status), Form DS-2019 (if J status) or Form I-94 (if other status)*

<Back Next> Online Help

# 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.

The screenshot shows a web browser window with a menu bar (File, Edit, View, Favorites, Tools, Help). The page title is "GLACIER Nonresident Alien Tax Compliance". The logo for "ARCTIC INTERNATIONAL LLC International Tax Consulting" is in the top right. The main content area is titled "Immigration Status" and asks: "Have you changed your immigration status since you arrived in the U.S. for this visit?". There are two radio button options: "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." and "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.". At the bottom, there is a yellow navigation bar with buttons for "<Back", "Next>", and "Online Help". The "Next>" button is highlighted with a red box.

# 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.

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Nonresident Alien Tax Compliance

  
International Tax Consulting

**Original Immigration Status**

**When did you change your immigration status?**

**I have changed my immigration status ONLY ONE TIME since I originally entered the U.S for this visit.**  
*(for example, you originally entered the U.S. for this visit as an F-1 Student on August 1, 2012. On September 22, 2015, while remaining in the U.S., your immigration status changed to H-1B.) DO NOT COMPLETE YELLOW SHADED AREA*

**I have changed my immigration status MORE THAN ONE TIME since I originally entered the U.S. for this visit.**  
*(for example, you originally entered the U.S. for this visit as a B-2 Tourist on May 25, 2012. On August 1, 2012, while remaining in the U.S., you changed your immigration status to F-1 Student. Then, on September 22, 2015, while remaining in the U.S., your immigration status changed to H-1B.) COMPLETE YELLOW SHADED AREA*

I Originally Entered the U.S. on:	January 1, 2013
I Originally Entered the U.S. Under Immigration Status:	F-1 Student or OPT or CPT
I Changed My Original Immigration Status on:	1 Jan 2015
I Again Changed My Immigration Status to:	J-1 Research Scholar
The SECOND TIME I Changed My Immigration Status on:	DD MM YYYY
My Current Immigration Status is:	J1-Research Scholar

<BackNext>Online Help

# 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.



**GLACIER**

Nonresident Alien Tax Compliance

## 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)
2016	J1-Research Scholar	223 Days	Less <input type="text"/> Days NOT present in U.S.
2015	J1-Research Scholar	364 Days	Less <input type="text"/> Days NOT present in U.S.
2015	F1-Student	1 Days	Less <input type="text"/> Days NOT present in U.S.
2014	F1-Student	365 Days	Less <input type="text"/> Days NOT present in U.S.
2013	F1-Student	365 Days	Less <input type="text"/> Days NOT present in U.S.

# 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.**

**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

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

# 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.



**GLACIER** Nonresident Alien Tax Compliance

### Tax Residency Status Summary

**How long have you been present in the U.S.?**

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 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.

Calendar Year	Immigration Status Held During Each Calendar Year	Approximate Total Number of Days Present in Year
2016	J1 Research Scholar	223
2015	J1 Research Scholar	364
2015	F1 Student	1
2014	F1 Student	365
2013	F1 Student	365
2012	B1 Visitor	14

<Back **Next>**

## 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.



**GLACIER** Nonresident Alien Tax Compliance

**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.

<Back 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.



**GLACIER** Nonresident Alien Tax Compliance

## Tax Withholding Verification

Is the individual eligible for additional withholding allowances?

Based on the information entered, the **U.S.-India** Income Tax Treaty does NOT allow an exemption from tax withholding for the **Compensation/Wages/Salary**.

The **U.S.-India** Income Tax Treaty allows a student from India to claim additional withholding allowances for applicable spouse and dependent.

Please provide the following information:

### Marital Status:

- Single
- Married (Spouse has U.S. source income)
- Married (Spouse has **NO** U.S. source income)

### Dependents:

- No dependents
- Dependent present in the U.S. under F-2, J-2, M-2 or Q-2 visa.
- 1 Dependent born in the U.S.
- 2 Dependents born in the U.S.

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Next>

Online Help

# REPUBLIC OF SOUTH KOREA

Enter Marital Status and Dependents.

Then click Next.

**GLACIER** Nonresident Alien Tax Compliance

**ARCTIC INTERNATIONAL**  
International Tax Consulting

**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 ▼

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# CANADA

Enter Marital Status and Dependents.

Then click Next.

**GLACIER** Nonresident Alien Tax Compliance

**ARCTIC INTERNATIONAL**  
International Tax Consulting

**Tax Withholding Verification**

**Is the individual eligible for additional withholding allowances?**

Individuals from **Canada** may be allowed to claim additional withholding allowances for applicable spouse and dependent.

Please provide the following information:

**Marital Status:**

- Single
- Married (Spouse has U.S. source income)
- Married (Spouse has no U.S. source income)

**Number of Dependents (with no U.S. source income):**

Please Select ▼

<Back   **Next>**   Online Help

# MEXICO

Enter Marital Status and Dependents.

Then click Next.



**GLACIER** Nonresident Alien Tax Compliance

## Tax Withholding Verification

Is the individual eligible for additional withholding allowances?

Individuals from **Mexico** may be allowed to claim additional withholding allowances for applicable spouse and dependent.

Please provide the following information:

Marital Status:

- Single
- Married (Spouse has U.S. source income)
- Married (Spouse has no U.S. source income)

Number of Dependents (with no U.S. source income):

Please Select ▼

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## **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

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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

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**... For Your Information**



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.

<b>GLACIER</b>	Nonresident Alien Tax Compliance	
<b>Tax Treaty Exemption Verification</b>		
<b>GLACIER has made the following tax treaty exemption determination</b>		
<b>Review of Income Tax Treaty Exemption for Compensation/Wages</b>		
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.		
<b>Would you like to claim an exemption from tax withholding?</b>		
<input type="radio"/> Yes, I would like to claim an exemption from tax withholding for the <b>Compensation/Wages</b> ; I understand that I must meet any qualifications listed above.		
<input type="radio"/> No, I DO NOT want to claim an exemption from tax withholding; I understand tax will be withheld from the <b>Compensation/Wages</b> .		
<small><b>Note:</b> 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.</small>		
		<a href="#">Show Treaty Text</a>
<input data-bbox="814 1328 877 1360" type="button" value=" &lt;Back "/> <input data-bbox="898 1328 961 1360" type="button" value=" Next &gt; "/>		<input data-bbox="1535 1328 1654 1360" type="button" value=" Online Help "/>

# 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.

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**ARCTIC I**

### Tax Treaty Exemption Information

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

\* Indicates Required Field

**Passport Number\* :**

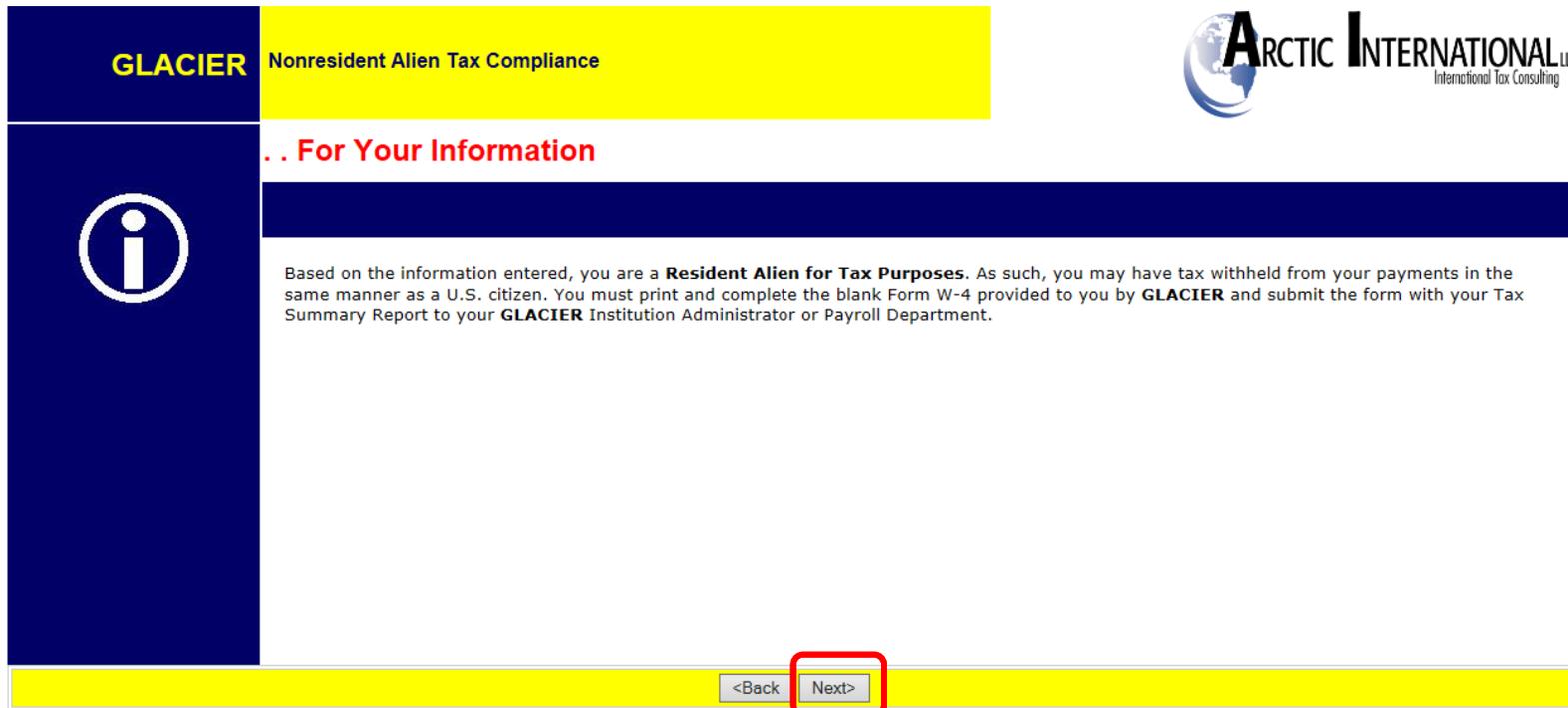
**Please enter the description of the services provided\* :**  
(for example, research scholar of advanced macroeconomic analysis or student working at university bookstore)

**Please enter the estimated total Compensation/Wages expected to be paid during the calendar year\* :**  
\$  (Please do NOT enter commas)

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# 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.



The screenshot shows a web application interface with a dark blue header and a yellow sidebar. The header contains the text "GLACIER Nonresident Alien Tax Compliance". The sidebar features a white information icon (a lowercase 'i' inside a circle). The main content area has a red heading ". . For Your Information" followed by a dark blue horizontal bar. Below this bar, the text reads: "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." At the bottom of the page, there is a yellow navigation bar with two buttons: "<Back" and "Next>". The "Next>" button is highlighted with a red square.



# 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

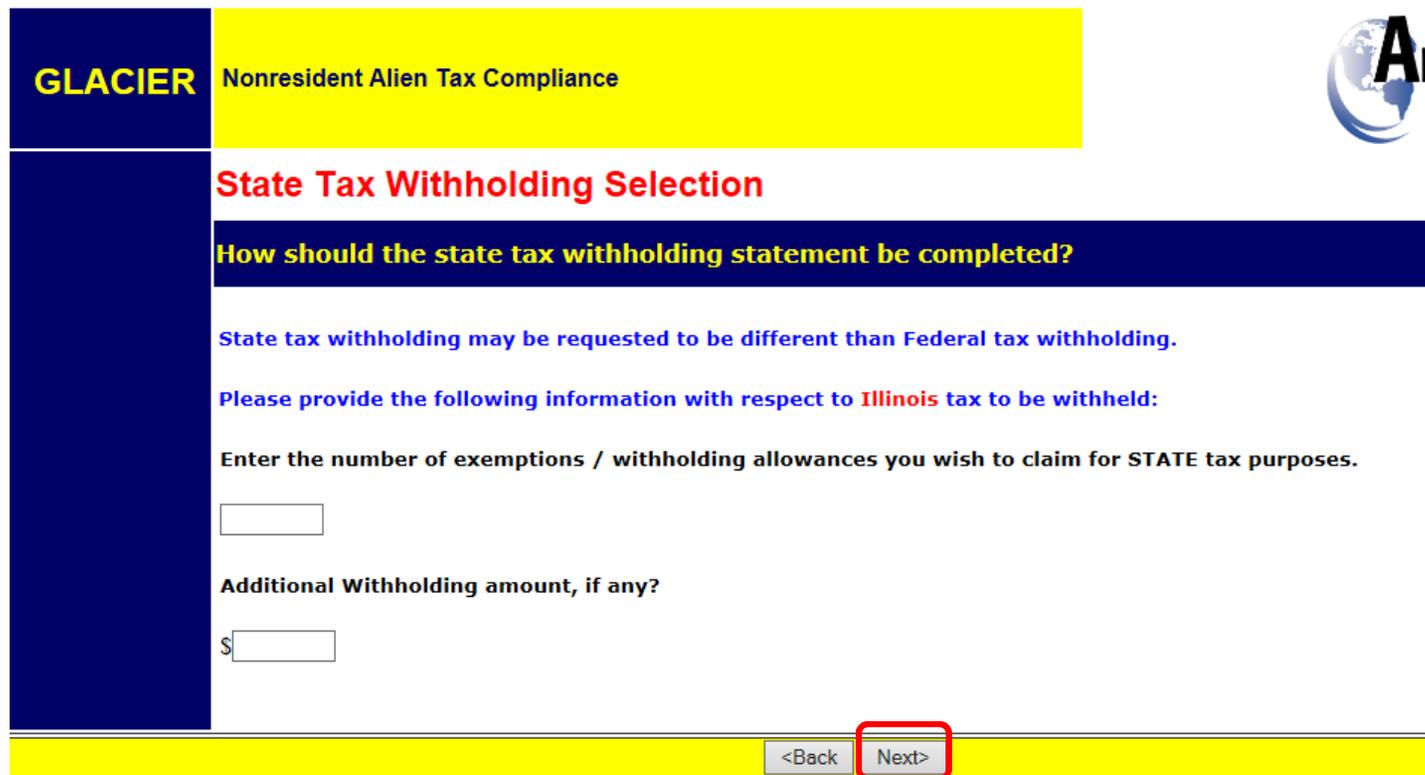
- Name: = LAST NAME, FIRST NAME
- Tax Residency Status: = Nonresident Alien for U.S. Tax Purposes
- Tax Residency Status Change Date: = July 3, 2018 to Resident Alien
- Tax Residency Status Start Date: = January 1, 2018 to Resident Alien
- Tax Treaty Exemption Status (Compensation): = Exempt
- Tax Treaty 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(Bi-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: = I-94 / I-94W Card  
Visa Sticker/Stamp (in passport)  
Form DS-2019

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## 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.



**GLACIER** Nonresident Alien Tax Compliance 

### 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 **Illinois** tax to be withheld:

Enter the number of exemptions / withholding allowances you wish to claim for STATE tax purposes.

Additional Withholding amount, if any?

\$

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# STEP 6: VIEW AND PRINT FORMS:

Click Print Forms. Print the packet 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](mailto:NRA-Processing@luc.edu).



**GLACIER** Nonresident Alien Tax Compliance

## 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  
Tax Information

Print Forms

To download Adobe Acrobat Reader, simply click the yellow icon and follow the installation instructions.



Trouble Printing Forms / Forms Come Up Blank? [Click Here](#)

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# 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, 13<sup>th</sup> floor. **DO NOT EMAIL.**

**GLACIER** Nonresident Alien Tax Compliance



### 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 Loyola University Chicago. 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.

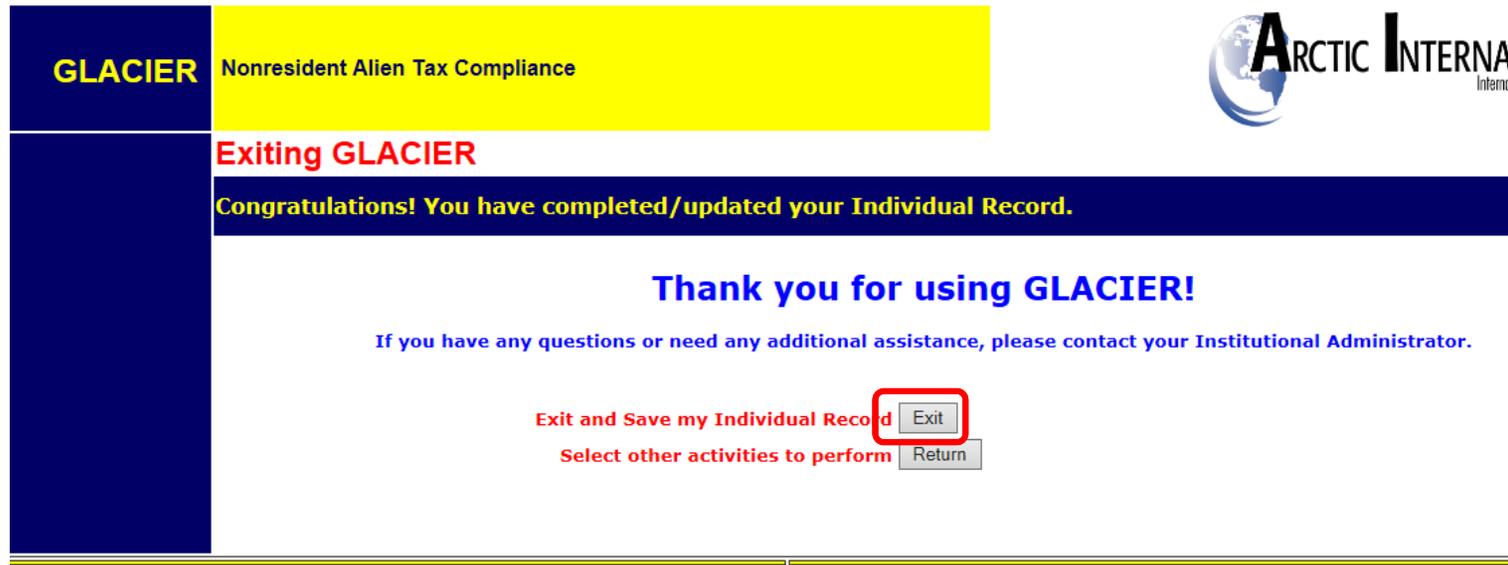
Please submit all Required Forms and Required Documents within 7 days to the Institution Administrator at the following address:

Brigid Smith  
Senior Accountant  
Loyola University Chicago  
820 N Michigan Ave  
Chicago, IL 60611  
312-915-8717 Telephone  
-- Fax  
bsmith13@luc.edu

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

# STEP 8: EXIT GLACIER

Click Exit.



The screenshot displays the GLACIER Nonresident Alien Tax Compliance interface. On the left, a dark blue sidebar contains the text "GLACIER" in yellow. The main content area has a yellow header bar with "Nonresident Alien Tax Compliance" in black. Below this, a dark blue banner reads "Exiting GLACIER" in red, followed by "Congratulations! You have completed/updated your Individual Record." in yellow. The center of the screen features the text "Thank you for using GLACIER!" in blue, and "If you have any questions or need any additional assistance, please contact your Institutional Administrator." in blue. At the bottom, there are two buttons: "Exit and Save my Individual Record" (with "Exit" highlighted in a red box) and "Select other activities to perform" (with "Return" highlighted in a red box). The ARCTIC INTERNATIONAL logo is visible in the top right corner.

## 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

- If you have additional questions on the process, please contact [nra-processing@luc.edu](mailto:nra-processing@luc.edu), and someone will get back to you.