

GENERAL ACCOUNTING

NONRESIDENT ALIEN TAX COMPLIANCE

Glacier Online Tax Compliance System



OVERVIEW

Beginning in August 2016, Loyola will transition to a web-based platform, *GLACIER*, for its nonresident alien tax compliance.

GLACIER	Nonresident Alien Tax Compliance
	<p>Welcome to GLACIER Nonresident Alien Tax Compliance</p> <p>To access GLACIER, please enter the following information:</p> <p>UserID: <input type="text"/></p> <p>Password: <input type="password"/></p> <p>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.</p> <p><small>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</small></p>



OVERVIEW (CONT.)

LOYOLA
UNIVERSITY CHICAGO

AD • MAI • 1870 • VOREM • DEI • GLORIAM

Preparing people to lead extraordinary lives

FOREIGN NATIONAL INFORMATION FORM

Purpose and who needs to fill out the Foreign National Information Form

The Foreign National Information Form must be filled out by any Loyola staff, faculty, student, or independent contractor, who is not a U.S. citizen or Legal Permanent Resident that will work on campus or receive a scholarship, fellowship, or other type of payment from the University.
This form is used to determine your appropriate tax status as an international employee or payee. Many countries have income tax treaties with the United States that can reduce or eliminate your tax withholding.

In the event that you are eligible for a tax treaty benefit you will be notified by General Accounting once your information has been reviewed. It is your responsibility to return any tax treaty forms sent by General Accounting in order for your tax treaty benefits to become effective. For questions on the Foreign National Information Form or tax treaty forms please contact Shannon Seay at (312) 915-8672 or by email at sseday@luc.edu.

CHECKLIST OF INFORMATION TO INCLUDE WITH FOREIGN NATIONAL INFORMATION FORM

- Copy of Passport Information Page
- Copy of Visa
- I-94 Departure Record (3"x5" card attached to your passport stamped upon entry to the U.S. or you may obtain a copy at www.cbp.gov/194)
- Form I-20 (Certificate of Eligibility for Nonimmigrant Student Status issued by F-1 Sponsors), Form DS-2019 (Certificate of Eligibility issued by J-1 sponsors), or Form I-797 (H1-B)
- A copy of your offer letter (Full time employees or fellowship recipients only)
- Employment Authorization Card (EAD) (only if applicable)

New Employees: Print out and complete the Foreign National Information Form on pages 2 & 3. The completed form and required documentation should accompany the [Human Resources: New Hire Packet](#) and sent to Human Resources.

If you would like further information on non-resident alien taxation please visit the Internal Revenue Service Website and review IRS Publication 515 Withholding of tax on Non Resident Aliens and Foreign Entities.
<http://www.irs.gov/pub/irs-pdf/p515.pdf>

GLACIER will replace the paper-based Foreign National Information Form (FNIF) that is required of Foreign Nationals who receive payment from the University.

WHO DOES THIS IMPACT?

- **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

REFRESHER: HOW TO IDENTIFY A FOREIGN NATIONAL



Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

**USCIS
Form I-9**
OMB No. 1615-0047
Expires 03/31/2016

▶START HERE. Read instructions carefully before completing this form. The instructions must be available during completion of this form.
ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Attestation (Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)

Last Name (Family Name) FOREIGN		First Name (Given Name) NATIONAL		Middle Initial	Other Names Used (if any)	
Address (Street Number and Name) 820 N MICHIGAN AVE			Apt. Number	City or Town CHICAGO	State IL	Zip Code 60611
Date of Birth (mm/dd/yyyy) 01/01/1990	U.S. Social Security Number [9][9][9]-[9][9]-[9][9][9]		E-mail Address E.NAT@LUC.EDU		Telephone Number (312) 915-8000	

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

A citizen of the United States

A noncitizen national of the United States (See instructions)

A lawful permanent resident (Alien Registration Number/USCIS Number): _____

An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy) 08/31/2016. Some aliens may write "N/A" in this field. (See instructions)

For aliens authorized to work, provide your Alien Registration Number/USCIS Number **OR** Form I-94 Admission Number:

1. Alien Registration Number/USCIS Number: _____

OR

2. Form I-94 Admission Number: 5 0 0 0 0 0 0 0 0 0 0 0

If you obtained your admission number from CBP in connection with your arrival in the United States, include the following:

Foreign Passport Number: 0007000000

Country of Issuance: Germany

3-D Barcode
Do Not Write in This Space

On Form I-9, employee has provided the following:

- Checked the box “An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy)”
- Provided Alien Registration Number/USCIS Number, *or*
- Provided Form I-94 Admission Number, *and*
 - Foreign Passport Number
 - Country of Issuance

PLEASE NOTE : IF THE EMPLOYEE IS ALREADY A LEGAL PERMANENT RESIDENT (HAS A GREEN CARD), THEY DO NOT NEED TO SIGN UP FOR A GLACIER ACCOUNT.

NEW WORKFLOW – FOREIGN NATIONALS

1. Hiring Manager sends New Hire Packet and the following documentation to HR:

- Form I-9
- Copy of Immigration Documents
 - I-20 (F-1)
 - DS-2019 (J-1)
 - I-797A (H-1B)
- I-94 Departure record
- Copy of passport and passport stamp
- Visa sticker

❖ No longer need Foreign National Information Form (FNIF)

2. Employee will receive a link to the *GLACIER* System to enter immigration information online (new)

- Glacier will determine employee FICA status and treaty benefits
- Will provide year-end tax documents electronically

THE EMPLOYEE/STUDENT WILL RECEIVE AN E-MAIL FROM SUPPORT@ONLINE-TAX.COM

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

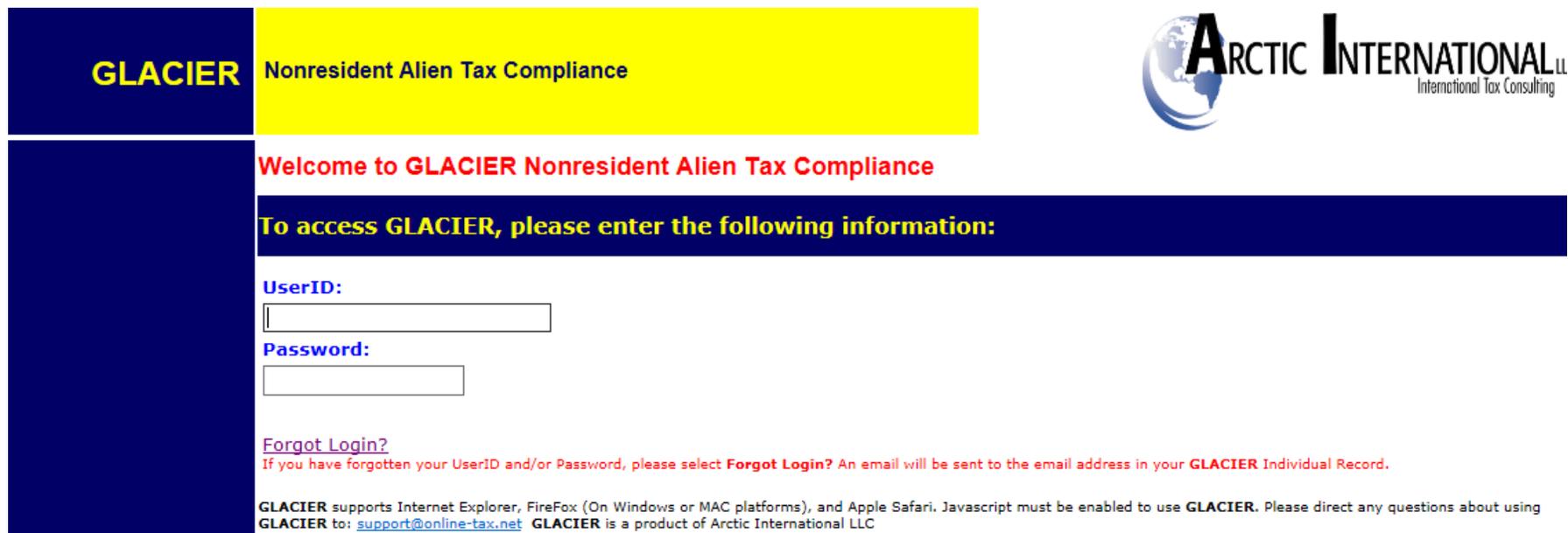
If you have any questions or need additional information about why you have been asked to use GLACIER, please contact me.

Thank you and have a great day.

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

GLACIER NONRESIDENT ALIEN TAX COMPLIANCE SYSTEM

The employee/student will log in using the user ID and password from the e-mail:



GLACIER Nonresident Alien Tax Compliance

ARCTIC INTERNATIONAL
International Tax Consulting

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

IF EMPLOYEE IMMIGRATION STATUS CHANGES:

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

1. Hiring Manager collects a new I-9 and sends the following documentation to HR

- Updated Form I-9
- Updated I-20 (F-1)/ DS-2019 (J-1) /I-797A (H-1B)
- Copy of “Green Card”, if became a Legal Permanent Resident Alien

2. Employee receives a notification through the *GLACIER* System to enter updated immigration information online (new)

WHAT IF THE EMPLOYEE DOES NOT SUBMIT FORMS AND DOCUMENTS?





If the employee does not complete the information in *GLACIER* and/or submit the required forms and documents, the maximum amount of tax needs to be withheld from all payments made to them.

- Federal and State Tax
- FICA (unless student exception applies)
- No retroactive application of tax treaties

CONTACT INFO

- Maria Araque, Assistant VP
 - Maraque@luc.edu
 - Extension 5-8777
- Anita Hsiao, Senior Accountant
 - yhsiao@luc.edu
 - Extension 5-8717