**Glacier** is Harvard University’s online tax compliance system that specializes in tax issues for foreign nationals. By answering an individualized series of questions, GLACIER will calculate your tax residency status and determine whether you are eligible to claim any tax treaty benefits on your earnings here.

Required tax forms are made available in electronic format, as you need them. Additionally, your GLACIER record can help you to file your income tax forms each year.

To create or update your GLACIER record:

- Login to GLACIER at [https://www.online-tax.net/](https://www.online-tax.net/)
- Your original login information is contained in the email received from support@online-tax.net. If you have lost, forgotten, or not yet received your login information, you can click on “Forgot Login?” on the GLACIER login page
- Creating your record should take 15 to 20 minutes, depending on your individual circumstances
- Additional help is available through the GLACIER system or by contacting the GLACIER Support Center at: support@online-tax.net
- The instructions are also available in PDF format with page-by-page screenshots of GLACIER at [http://eureka.harvard.edu/reports/glacier/glacier_how_full_details.pdf](http://eureka.harvard.edu/reports/glacier/glacier_how_full_details.pdf), or in a shorter general overview at [http://eureka.harvard.edu/reports/glacier/glacier_foreign_national.pdf](http://eureka.harvard.edu/reports/glacier/glacier_foreign_national.pdf)

Here’s some information to help guide you through the record creation process:

1) **User Agreement:**

You are asked to accept the terms of use for the software, by choosing the appropriate button. You also have the option to allow the University to provide Form 1042-S through the GLACIER system, however, as of now Harvard does not yet have the ability to deliver the 1042-S electronically. Your 1042-S will be mailed to your home address regardless of whether this box is checked yes or no.
2) Welcome to GLACIER for Harvard University:

Please select the action you would like to take on your record. These options will likely change throughout the calendar year, depending on what documents or systems are available for your use. For a new record or to make changes, you will have to select the option to "Create/update/view my Individual Record".

3) Relationship:

This page asks you to indicate all service and non-service relationships you maintain with Harvard University. You should select the choice that best describes the relationship you have with Harvard University. The choices are grouped by category. The first group includes employment type service-based relationships, which the University processes through a program called PeopleSoft. The second group includes non-service type relationships, which the University processes through PeopleSoft, Accounts Payable, or applied to your term bill through the Student Accounts Office. The remaining options are for other individuals who may maintain a temporary relationship with the University. It is possible for you to belong to more than one of these categories, and it is possible for these relationships to change over time. If you are confused about which Relationship and/or Income Type please contact your academic or hiring unit for clarification.

If your only income from Harvard University is a Travel Reimbursement please select the Relationship of “Other Income” and following screen for Income Type, select “Travel Reimbursement.” GLACIER may determine this payment to be taxable. If the reimbursement meets the IRS Accountable Plan Rules as a business expense when processed to you, no tax withholding will occur.

4) Income Type:

This page asks you to indicate all types of payments you will receive from Harvard University. The available list of options will depend on the relationship categories selected on the previous screen. If you do not receive any payments or income from the University, please select "No Income". If you are confused
about which Relationship and/or Income Type please contact your academic or
hiring unit for clarification.

5) Personal Information:

Please enter your name, consistent with your immigration documents, and the
email address where notices from GLACIER will be received and read. You
should also include your U.S. Social Security Number (SSN) or Individual
Taxpayer Identification Number (ITIN). If you do not have one of these
identification numbers, you will need to indicate your application plans:

• Employees and Student Workers that receive payments from U.S. sources
must obtain either an SSN or an ITIN in order to file a tax return. **Once you
receive your SSN or ITIN**, you must update your GLACIER record and submit
your tax summary and forms to your University Payroll office. Note: Tax treaty
benefits are not available until the SSN is issued and reported in GLACIER,
but you may claim a refund on your annual tax return if excess tax is withheld
while the SSN application is pending. For information on obtaining an SSN or
ITIN please visit the Harvard International Office website

• Scholars, Guest Speakers or other Invited Guests that are not required to file a
U.S. tax return should select the option for "I do NOT have a U.S.-issued SSN
or ITIN; I would like to apply for an ITIN". If you determine you do not want to
apply for an ITIN or SSN at this time, the information provided can be
disregarded. You will need to make a selection in order to proceed, but this
does not tie you to any specific requirement, if you later choose not to do so.

6) U.S. Address:

Please list your contact information and current mailing address in the U.S., or
indicate that you cannot receive mail in the country right now. You must update
this information if you move during your program or activity in the U.S.

7) Permanent Foreign Address:

List your current foreign mailing address. As a nonimmigrant, you are required to
have an address outside the U.S. considered to be your home, but you may list
the address of a parent or family member overseas if necessary. If you are a
Permanent Resident Alien from China, please include your last known address
for China.

8) Country of Citizenship / Tax Residence:

You are asked to indicate your citizenship and tax residency. For most
individuals, your countries of citizenship and tax residency will be the
same. However, if you have been living in a different country before coming to
the U.S. and filed tax documents there, you may have established tax residency
in that country. If you have previously filed taxes as a resident alien, you should
select your country of tax residency prior to arriving to the US. You will not be
able to select “United States”.

If you have dual citizenship, please list the country that issued your passport
used for travel and entry to 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 NRA Tax Compliance as soon as possible.

9) Immigration Status (1):

Select the appropriate sponsoring institution for your current status, which is
usually Harvard University. If you are sponsored by another institution, or did not
receive sponsorship for your current travel, please select the appropriate
option. From the dropdown list provided, choose your current immigration
status. 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.
Participants in the ESTA Visa Waiver Program will need to select “Visa Waiver
for Business” or “Visa Waiver for Tourism”, depending on the nature of your visit.

10) Time Spent in the U.S.:

This page is meant to capture your current program or travel information. Please
refer to the date stamped in your passport or on your I-94[1] card for your
ORIGINAL entry to the U.S. on your current immigration status. Even if you have
changed institutions or traveled home temporarily since then, you should still
provide your original date of entry. If you have not yet entered the U.S., indicate your anticipated date of arrival to the U.S.

The date your permission expires should be based on your current immigration documents, such as the I-20, DS-2019, I-94 or I-797 H-1B Approval Notice, etc. Do not use the date of expiration from your Visa Sticker in your passport. If you are just beginning your program, you may list your estimated departure date to match, and update this later on when you know your actual final departure from the U.S.

For Travel Reimbursements after you have left the U.S. you can still use GLACIER as long as you do not enter an end date. Ideally you would fill out GLACIER before you arrive in or leave the U.S.

[1] The I-94 is an immigration document from the Department of Homeland Security and is a record of the individual’s status and their arrival/departure information. This document previously was provided in the passport as a card that the Customs and Border Protection would staple into the passport. It is now an electronic document that the individual must obtain through the U.S. Customs and Border Protection website at [http://www.cbp.gov/travel/international-visitors/i-94-instructions](http://www.cbp.gov/travel/international-visitors/i-94-instructions)

11) Immigration Status (2):

Please indicate whether your current status is the SAME or DIFFERENT from your last entry to the country. If you were approved for a Change of Status by application to USCIS, you must select the second option. You will then be prompted to enter your previous immigration information, including the original visa category and the date your status was changed.

12) Days Present in the U.S.:

You are asked to enter the number of days you have been physically present in the U.S., which is used in calculating your tax residency category. For each year of your current immigration status, you should list how many days you were NOT in the U.S. during that calendar year. This is an ESTIMATE and should not cause you extreme concern about finding the precise information. Additionally, you can always go back to update this information later if you feel you made an
error. Tip: You may be able to use your passport to calculate the length of any trips you took during that time. If you have traveled to the U.S. previously, you should indicate the year, immigration status, and days IN the country for all of your prior trips. Again, this information should be a complete representation, but can be estimated to the best of your ability. You will be asked to review the summary of travel information before proceeding.

13) Tax Treaty Exemption Verification:

After reviewing your information GLACIER will alert you to your applicable tax withholding rates and possible tax treaty exemptions for each of the income types you had previously selected. If your tax treaty eligibility cannot be clearly determined, you may continue with your record. If a tax treaty is available for you to claim you should carefully read the qualifications on the screen and verify whether you wish to claim the benefit or decline it. If you choose to decline a tax treaty exemption at this time, you may later choose to claim this directly with the IRS when filing your US tax return. A declined tax treaty does not affect you eligibility. If you claim a treaty exemption you will be asked to provide your passport number, a description of services and an estimated income amount. **ALERT:** Due to Harvard’s year end processes required by the IRS, and the short operational month of December, Harvard is unable to further facilitate 2015 tax treaty exemptions claimed with our office after Nov 20, 2015. Any complete tax treaty submissions received after Nov 20, 2015, will be processed for 2016 income. This has no effect on one’s eligibility to claim a tax treaty exemption for 2015 directly with the IRS when filing a US tax return, which, either way, is always required when receiving US sourced income. Any refund of taxes overpaid will come from the IRS, once they determine eligibility.

14) Tax Summary Report:

GLACIER will provide a summary of your tax information, including your federal Tax Residency status (line 2). If you are determined to be a nonresident alien, and you are expected to have federal tax withholding, your W-4 tax form will always indicate your status as “single”. This is no reflection of your actual marital status, but is required by IRS regulations. The required forms listed will also be available as PDF documents to print and sign when you are done with your record.
15) State Tax Withholding Selection: (if applicable)

If you are receiving compensation or other taxable earnings, you will be prompted to complete additional information for your Massachusetts state tax forms. For each payment you receive, withholdings are taken out and set aside to cover the estimated tax due at the end of the year. The amount withheld is calculated as a percentage of your earnings. You will need to file a Massachusetts income tax return to receive a refund if too much money is withheld, or to pay any additional taxes owed if the withholdings were too low.

- Additional Withholding: Enter any additional tax amounts you would like for Harvard to withhold on your behalf. If no further tax withholding amounts are requested beyond what is already required, then enter “0” (this is the usual scenario).
- Total Number of Dependents you wish to claim: Enter “0” if you are not claiming any dependents, or the number of dependents you include on your tax return.

16) View and Print Forms:

When you click on the button to print your forms, you will open a PDF file with your Tax Summary and all required forms, with your information automatically filled in by the software. You will need to PRINT and SIGN each form. Please do NOT print double-sided, as these forms may need to be processed separately.

The Tax Summary will also tell you what photocopies are required of your immigration documents. These papers, including the summary, forms and copies of your immigration documents, must be sent to the NRA Tax Compliance office as soon as possible. The complete mailing address and fax number are printed on the Tax Summary Report. It is not enough to complete your GLACIER record online, you must send the signed forms and immigration document copies to NRA Tax Compliance in order for payment to be issued at the proper withholding rate from Harvard.
Please update your GLACIER record as needed if your information changes at any point. If the new information triggers a change to your Tax Summary or tax forms, you must send the new paperwork to NRA Tax Compliance.

**Please Note:** You must click “Next” from this screen in order to save your entered information.