



GLACIER for International Students and Scholars

What is GLACIER?

GLACIER is an online program that gathers your immigration information to determine your **tax liability** for scholarships and/or payroll.

GLACIER can also be used to file your annual **tax return** to ensure compliance with US IRS regulations.

What is tax liability?

Your **tax liability** is the amount of taxes you pay to the US government for receiving scholarship funds over your tuition. You may also have a tax liability if you are receiving wages as an employee. Wages and scholarships in excess of tuition are considered income.

What is a tax return?

A **tax return** is the form used to determine the amount of tax you paid versus the amount of tax you owed. A return will determine if you are required to make a payment to meet your tax liability or if you are owed a refund from the US government.

Why am I required to use GLACIER?

Your scholarship will not be posted to your account until the GLACIER process is complete and you have applied for your ITIN. GLACIER is a prerequisite for obtaining an ITIN.

Additionally, international students and scholars may be eligible for on-campus employment. You may not engage in employment until you have completed the GLACIER process to generate the required payroll forms.

You may be eligible for tax exemptions based on the tax treaty between your home country and the US. Exemptions are identified by the GLACIER process and will assist you in ensuring that you pay the appropriate amount of tax (neither too little nor too much).

How do I complete the GLACIER process?

You can complete GLACIER in just a few simple steps.

1. Once you have completed the necessary enrollment procedures at OCU, you will receive an e-mail from the address support@online-tax.net with your GLACIER login information and instructions on how to access the website. *THIS IS NOT SPAM.*
2. Log in to GLACIER by following the steps in the email you received and follow the prompts to answer questions and provide information based on your immigration history.
3. At the end of the process, you will be instructed to print out important documents. Please print out and sign the documents.
4. Remember your GLACIER login and password. You will need to update Glacier each time your information changes and each new school year.
5. Return the signed forms along with a copies of the required immigration documents (**passport, visa stamp, I-94 card, I-20 and any other required documents & forms noted on the Tax Summary Report**) to the Human Resources Office / Clara E Jones Administration Building / Room 105. Please provide your documents to the HR Assistant or leave them in the GLACIER basket.
6. If you have questions, Dana Wilson, the Payroll and Tax Compliance Coordinator, will be available in the HR office between 2.30 and 4pm Monday through Friday.

There is no additional action for you to take at this time.

Did you know... You may use GLACIER to prepare your required annual tax return?

- ✓ All international students (F-1 and J-1) as well as dependents must file at least one tax form for every year they are present in the US regardless of whether or not they earned any money. However, this does not necessarily mean that taxes are owed.
- ✓ GLACIER Tax Prep is a web-based program designed to assist international students and scholars in preparing required tax return forms.
- ✓ An email will be sent to international students with more information about accessing this service.

Helpful Resources

Read more about international tax responsibilities here:

- IRS Website - www.irs.gov
- Taxation of Nonresident Aliens - <https://www.irs.gov/individuals/international-taxpayers/taxation-of-nonresident-aliens#.UR1tH60WMKQ.email>
- Foreign Students and Scholars - <https://www.irs.gov/individuals/international-taxpayers/foreign-students-and-scholars>
- Tax Treaties - <https://www.irs.gov/individuals/international-taxpayers/tax-treaties>
- Support from GLACIER at **Please note:** International Programs and Human Resources staff are not able to give tax advice as we are not tax professionals.