

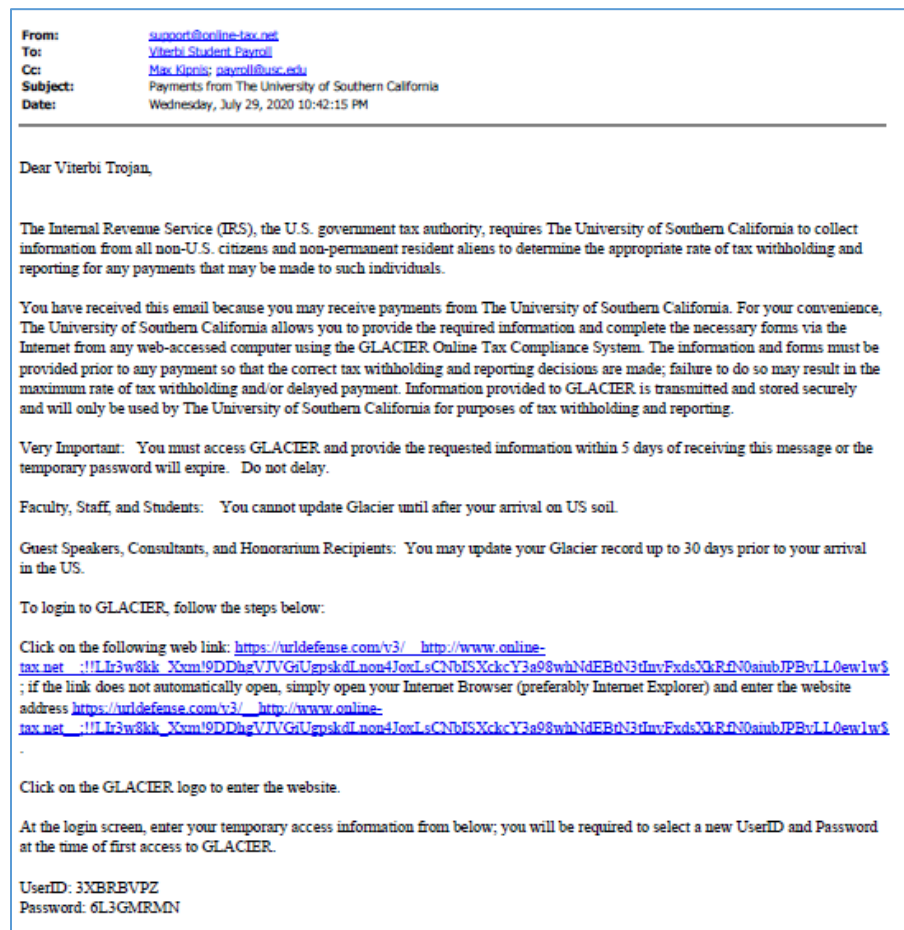
# VBA Quick Guide

## Glacier Overview for International Student Workers

Updated 7.30.2020

### Step 1: Welcome Email

- Department or VBA partner generates student Glacier record
- Student receives email from [support@online-tax.net](mailto:support@online-tax.net)
  - Subject line: *Payments from The University of Southern California*
  - Email (see screenshot below) provides specific login instructions, including a temporary User ID and password



- Please note: while welcome email specifically instructs students not to send Glacier packets via email, we are currently allowing email document submissions as long as students **password protect** their Glacier packets
  - Please see the [VBA Quick Guide on adding PDF Password Protection](#) for guidance on adding password protection

- Students are instructed to login on the Glacier website: <https://www.online-tax.net/glogin.asp>

**GLACIER** Nonresident Alien Tax Compliance

**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 all current versions of modern browsers on all major computing platforms. Javascript must be enabled to use GLACIER. Please direct any questions about using GLACIER to: [support@online-tax.net](mailto:support@online-tax.net) GLACIER is a product of Arctic International LLC


**FYI:** Not every Glacier screen is accompanied by a screenshot in the following guide.

## Step 2: Create Unique Glacier Record

- Login using temporary password/ID
- Accept User Agreement
- Select Create/Update/View my Individual Record
- Select appropriate Employee Type in the “Relationship” section (this field is required and cannot be left blank)
  - *If hourly Student worker* – select “Student Worker”
  - *If Teaching Assistant or Research Assistant* – select “Graduate Teaching or Research Assistant”
  - *If Fellowship student* – select “Fellowship Holder”
  - Note: students can make multiple selections if they are eligible for both wages and a fellowship

<b>GLACIER</b>	<b>Nonresident Alien Tax Compliance</b>		
	<b>Relationship</b> <b>What is your relationship with The University of Southern California?</b> Please check all that apply: <input type="checkbox"/> Staff <input type="checkbox"/> Faculty <input checked="" type="checkbox"/> Graduate Teaching or Research Assistant <input type="checkbox"/> Student Worker  <input checked="" type="checkbox"/> Scholarship (non-employee) <input type="checkbox"/> Post Doctoral Fellow (non-employee) <input type="checkbox"/> Fellowship Holder  <input type="checkbox"/> Guest Speaker <input type="checkbox"/> Consultant <input type="checkbox"/> Honoraria Recipient  <input type="checkbox"/> Artist/Performer <input type="checkbox"/> Industrial Royalty Recipient <input type="checkbox"/> Copyright Royalty Recipient <input type="checkbox"/> Prize or Award		
		<input data-bbox="737 890 802 915" type="button" value=" &lt;Back "/> <input data-bbox="810 890 875 915" type="button" value=" Next&gt; "/>	<input data-bbox="1354 890 1451 915" type="button" value=" Online Help "/>

- Select appropriate Income Type
  - If student worker or RA/TA, select “Compensation/Wages/Salary”
  - If scholarship or fellowship holder, select “Scholarship or Fellowship (non-service)”
  - Note: students can make multiple selections if they are eligible for both wages and a fellowship

<b>GLACIER</b>	<b>Nonresident Alien Tax Compliance</b>		
	<b>Income Type</b> <b>What type of payment(s) will you receive from The University of Southern California?</b> Please check all that apply: <input checked="" type="checkbox"/> Compensation/Wages/Salary <input checked="" type="checkbox"/> Scholarship or Fellowship (Non-Service) <input type="checkbox"/> No Income (I DO NOT currently receive payments from The University of Southern California)		
		<input data-bbox="753 1793 818 1818" type="button" value=" &lt;Back "/> <input data-bbox="826 1793 891 1818" type="button" value=" Next&gt; "/>	<input data-bbox="1378 1793 1476 1818" type="button" value=" Online Help "/>

### Step 3: Input Personal Information

- Input name and email address
- *If available*, input 9-digit Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). Please note:
  - SSN is used for wages (for student workers or RA/TAs)
  - ITIN is used for fellowships
- *If the student has not yet obtained an SSN or ITIN*, select “I have applied for an SSN, and I have not received number.”
  - *Once SSN or ITIN is obtained*, update Glacier and resubmit to department for processing.

GLACIER	Nonresident Alien Tax Compliance	
<b>Personal Information</b>		
<b>Please Enter and/or Verify the Following Information</b>		
<small>* Indicates Required Field</small>		
<b>First Name/Personal Name *</b> : <input type="text" value="Viterbi"/>		
<b>Middle Name:</b> <input type="text"/>		
<b>Last Name/Surname/Family Name *</b> : <input type="text" value="Trojan"/>		
<b>Email Address:</b> <input type="text" value="ViterbiStudentPayroll@vsoe."/>		
<b>U.S.-Issued Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)</b> <input type="text"/>		<b>OR</b>
		<b>(Employees and Student Workers)</b> <input type="radio"/> I do NOT have a U.S.-issued SSN or ITIN; I would like to apply for an SSN <input checked="" type="radio"/> I have applied for an SSN, and I have not yet received the number
		<b>(Guest Speakers, Consultants, Non-Service Scholarship/Fellowship and Royalty Recipients)</b> <input type="radio"/> I do NOT have a U.S.-issued SSN or ITIN; I would like to apply for an ITIN <input type="radio"/> I have applied for an ITIN, and I have not yet received the number
<b>Foreign Tax Identification Number</b> (if any; otherwise, leave blank) : <input type="text"/>		
<b>Department Name:</b> <input type="text" value="Viterbi"/>		
<b>USC ID Number:</b> <input type="text" value="1111111111"/>		

- Input US address.
- Input Permanent Foreign Address.
- Input Country of Citizenship/Tax Residence.
- Input Immigration Status
  - Indicate Institution that sponsored (or will sponsor) your current US immigration status
  - Indicate your current US immigration status
- Complete section on “Time Spent in the U.S.”
  - Input date of entry into the US
  - Input date permission to stay in the US expires
    - ***Note: this date should match the expiration date of your I-20***
  - Input estimated or actual date of final departure from the US
    - ***Note: this date should match the expiration date of your I-20***

<b>GLACIER</b>	<b>Nonresident Alien Tax Compliance</b>		
	<b>Time Spent in the U.S.</b>		
	<b>How long will you be in the U.S. during this visit?</b>		
	<b>Original (or anticipated) Date of Entry to the U.S.:</b> <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 15 ▾ Jul ▾ 2019 ▾ </div>	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.	
	<b>Date Permission to stay in the U.S. Expires</b> <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 16 ▾ Dec ▾ 2020 ▾ </div>	Use the date from Form I-20 (if F status), Form DS-2019 (if J status) or Form I-94 (if other status)	
<b>Estimated or Actual Date of Final Departure from the U.S.:</b> <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 16 ▾ Dec ▾ 2020 ▾ </div>			
<div style="display: inline-block; border: 1px solid black; padding: 2px 10px;">&lt;Back</div> <div style="display: inline-block; border: 1px solid black; padding: 2px 10px;">Next&gt;</div>			<div style="border: 1px solid black; padding: 2px 10px;">Online Help</div>

- Complete section on “Immigration Status”
  - Indicate if immigration status has changed during your visit in section on “Immigration Status”
- Complete section on “Days Present in the US” section
  - Indicate how long you have been present in the US
    - Make the best estimate if you are unsure
  - Indicate if you have ever been to the US prior to this current visit
    - Make the best estimate if you are unsure

## 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)
2020	F1-Student	212 Days	Less <input type="text"/> Days NOT present in U.S.
2019	F1-Student	170 Days	Less <input type="text"/> 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
2015	B-2 Tourist	45 Days
Please Select	Please Select	Days

- Complete section on “Tax Residency Status Summary”
  - Note: Please review to ensure accuracy in how long you have been present in the U.S.
- Complete section on “Tax Withholding and Tax Treaty Exemption Review”
  - Note: if the student has indicated that SSN/ITIN is in “applied for” status, you may see a HOLD placed here
- Review Tax Summary Report to confirm accuracy of all data submitted

## Tax Summary Report

**Based on the information provided, GLACIER has made the following determination**

Name:	=	Trojan, Viterbi
Tax Residency Status:	=	Nonresident Alien for U.S. Tax Purposes
Tax Residency Status Change Date:	=	July 2, 2024 to Resident Alien
Tax Residency Status Start Date:	=	January 1, 2024 to Resident Alien
Tax Treaty Exemption Status (Compensation):	=	Taxable
Tax Treaty Time Limit (Compensation):	=	Not Applicable
Tax Treaty Exemption Period (Compensation):	=	Not Applicable
Tax Treaty Dollar Limit (Compensation):	=	Not Applicable
Applicable Tax Withholding Rate (If Tax Treaty Not Applicable or Forms Not Submitted) (Compensation):	=	Single (Monthly)
Tax Treaty Exemption Status (Non-Service Scholarship or Fellowship)	=	Taxable
Tax Treaty Time Limit (Non-Service Scholarship or Fellowship):	=	Not Applicable
Tax Treaty Exemption Period (Non-Service Scholarship or Fellowship):	=	Not Applicable
Tax Treaty Dollar Limit (Non-Service Scholarship or Fellowship):	=	Not Applicable
Applicable Tax Withholding Rate (If Tax Treaty Not Applicable or Forms Not Submitted) (Non-Service Scholarship or Fellowship):	=	14 Percent
FICA Tax Status:	=	Exempt
FICA Tax Start Date:	=	January 1, 2024
Forms Required:	=	Tax Summary Report Form W-4 State Tax Form
Document Copies Required:	=	I-94 / I-94W Card Visa Sticker/Stamp (in passport) Form I-20

## Step 5: Generate Tax Summary Report & Submit Glacier Packet

- View and Print Forms to generate Tax Summary Report in PDF format
  - Note: the Tax Summary report is page 1 of the completed “Glacier Packet”

**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 [Print Forms](#)  
 Form W-4  
 State Tax Form  
 Tax Information

To download Adobe Acrobat Reader, simply click the yellow icon and follow the installation instructions.  
[Get Acrobat Reader](#)

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


[<Back](#) [Next>](#) [Online Help](#)

- Finalize Glacier packet
  - Sign and date all relevant pages requiring signatures
  - Include copies of all required documents as indicated in the “Required Document Copies” of the Tax Summary Report
    - Note: the tax summary report and the required documentation together constitute the complete “Glacier packet”
  - Add password protection to you completed packet using your 10-digit ID as the password
    - Please see the [VBA Quick Guide on adding PDF Password Protection](#) for guidance on adding password protection
  - Submit completed and signed Glacier packet to department contact.
  - Submission instructions:
    - Please submit your Glacier packet as a single PDF file
    - Please only include relevant pages; please remove instruction pages
    - Please save your document with the following naming convention (if you do not have a 7-digit ID, please skip that information)
      - <Last name, First Name>\_<7-digit ID>\_Glacier
      - Trojan, Tommy\_1234567\_Glacier



**Example: Completed Glacier Tax Summary Report**  
(see highlighted sections on required signatures and document copies)

HOLD 1



## Tax Summary Report

Summary of Information Entered Into GLACIER™:		
<b>Name:</b>	Viterbi Trojan	2020 - 212 Days
<b>SSN / ITIN:</b>	AppliedForSSN	2019 - 170 Days
<b>Email Address:</b>	ViterbiStudentPayroll@vsoe.usc.edu	
<b>Country of Tax Residence:</b>	Ukraine	
<b>Country of Citizenship:</b>	Ukraine	
<b>CURRENT Immigration Status:</b>	F1 Student	
<b>Original Immigration Status:</b>		
<b>Immigration Status Expiration:</b>	December 16, 2020	<b>Changed Immigration Status?</b> No
<b>Department Name:</b>	Viterbi	<b>Immigration Status Change Date:</b>
<b>USC ID Number:</b>	1111111111	<b>Date of Entry to U.S.:</b> July 15, 2019
		<b>Estimated Date of Departure:</b> December 16, 2020
Tax Determinations and Results Based on the data entered, GLACIER has made the following determinations:		
<b>Tax Residency Status:</b> Nonresident Alien for U.S. Tax Purposes		
<b>Residency Status Change Date:</b> July 2, 2024 to Resident Alien		
<b>Residency Status Start Date:</b> January 1, 2024 to Resident Alien		
<b>Residency Status Change Date 2 (if applicable):</b>		
<b>Residency Status Start Date 2 (if applicable):</b>		
Compensation/Wages/Salary		
<b>Applicable Tax Withholding Rate:</b> Single (Monthly)		TAX
(If Tax Treaty Does Not Apply or Form Is Not Submitted) Taxable		
<b>Tax Treaty Exemption Status:</b> Not Applicable		
<b>Tax Treaty Time Limit:</b> Not Applicable		
<b>Tax Treaty Exemption Period:</b> Not Applicable		
<b>Tax Treaty Dollar Limit:</b> Not Applicable		
Scholarship or Fellowship (Non-Service)		
<b>Applicable Tax Withholding Rate:</b> 14 Percent		TAX
(If Tax Treaty Does Not Apply or Form Is Not Submitted) Taxable		
<b>Tax Treaty Exemption Status:</b> Not Applicable		
<b>Tax Treaty Time Limit:</b> Not Applicable		
<b>Tax Treaty Exemption Period:</b> Not Applicable		
<b>Tax Treaty Dollar Limit:</b> Not Applicable		
<b>FICA Tax Status:</b> Exempt		<b>FICA Tax Start Date:</b> January 1, 2024
Required Forms and Document Copies Attach the following Forms and Documents to the Tax Summary Report		
Please print, sign and submit with Tax Summary Report		
<b>Required Forms:</b>		
Form W-4		
State Tax Form		
		Please copy and submit with Tax Summary Report
		<b>Required Document Copies:</b>
		Form I-20
		Form I-94/I-94W Card
		Visa Sticker/Stamp (in Passport)
Certification		
I hereby declare that the information provided by me to The University of Southern California and/or entered into the GLACIER Online Tax Compliance System for purposes of making the tax determinations above is true and correct. If any of the information provided changes or if other relevant information becomes available, I will notify The University of Southern California as soon as possible so that this information and/or my U.S. tax status may be updated.		
<b>Signature:</b> _____		<b>Date:</b> _____

The information contained on this statement was generated using GLACIER™ Online Tax Compliance System.

- Please see above example of Tax Summary Report: the **Required Forms** section and the **Required Document Copies** section identify the required documents that must be included with the Glacier packet.
- Please note – in the section on Required Document Copies – that a *Visa Sticker/Stamp (in Passport)* must include both the visa AND a stamp from US Customs. Additionally, the **date on the stamp must match the date of Entry on Form I-94.**