

GLACIER Nonresident Alien Online Tax Compliance System

Who? All non-U.S. citizens and non-permanent resident aliens that receive payments from Hamilton College, including fellowship, honoraria or guest speaker fees, performance fees, prizes, awards, etc.

What? GLACIER Online Tax Compliance System collects, transmits, and stores information securely for Hamilton College for the purposes of tax withholding and reporting.

When? Access GLACIER and provide the requested information to the Business Office within 10 days of receiving the GLACIER login information email. Information and forms must be provided prior to any payment. Failure to do so may result in delayed payment.

Why? The Internal Revenue Service (IRS), the U.S. government tax authority, requires Hamilton College 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 made to such individuals.

Instructions for how to use GLACIER Online Tax Compliance System

All non-U.S. citizens and non-permanent resident aliens that receive payments from Hamilton College will receive an email from support@online-tax.net that contains your login information. The subject line will be "Payments from Hamilton College".

Step 1. Login to **GLACIER** at <http://www.online-tax.net>. GLACIER's preferred web browser is Internet Explorer. At the login screen, enter the temporary UserID and Password that was provided in the email. Select a new UserID and Password. Login to GLACIER.

Step 2. Read the User Agreement. If you agree, check the box to authorize Hamilton College to provide your 1042-S via email. Click "I Accept".

Step 3. Select "Create/update/view my Individual Record". Click Next.

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Step 4. Relationship - Check the appropriate relationship category (e.g. guest speaker, consultant, artist/performer, other, etc).

Step 5. Income Type - Check the appropriate income type (e.g. fellowship, honoraria or guest speaker fee, consulting fee, performance fee, prize or award, etc.).

Step 6. Personal Information:

- a. Verify your First Name, Middle Name, Last Name, and email address.
- b. Enter your U.S. Issued Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). *NOTE: If you do not have a SSN or ITIN, select I would like to apply OR I have applied. You will need to update your individual record in GLACIER upon receipt.*
- c. Enter your Foreign Tax Identification Number, if any.

Step 7. U.S. Address – Enter your US mailing address and phone # or check “I DO NOT currently live in the U.S. / I DO NOT have a U.S. mailing address.

Step 8. Permanent Foreign Address – Enter your permanent foreign mailing address.

Step 9. Country of Citizenship/Tax Residence:

- a. Country of Citizenship – Country under whose documents you entered the U.S.
- b. Country of Tax Residence - Typically, your Country of Tax Residence is the same as your Country of Permanent Residence; however, if you have lived in a country other than your Country of Permanent Residence immediately before coming to the U.S., you may have established Tax Residency in that country.

Step 10. Immigration Status – Indicate the Institution that sponsored your U.S. immigration status and your current immigration status.

Step 11. Time Spent in the U.S.:

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- a. Original Date of Entry - FIRST date you arrived in the U.S.
- b. Date Permission Expires.
- c. Estimated actual date of final departure.

Step 12. Immigration Status – Select either current immigration status is the SAME or DIFFERENT than the status that you original entered the U.S.

Step 13. Days Present in the U.S. For each calendar year that shows enter the # of days you were NOT present in the U.S. Indicate if this is your FIRST visit or if you have PREVIOUSLY visited the U.S. For Prior Visits ONLY, enter Calendar Year, Immigration Status and Total Number of Days associated with each Immigration Status.

Step 14. Tax Residency Status Summary – Ensure the information is correct.

Step 15. Tax Withholding and Tax Treaty Exemption Review:

- a. If the U.S. does not have a Tax Treaty with your Country, the applicable rate of tax withholding will be deducted from payments made to you.
 - i. Tax Summary Report - Shows your tax withholding/reporting information, applicable tax withholding rate, required forms, and required document copies.
- b. If the U.S. has a Tax Treaty with your Country:
 - i. Tax Treaty Exemption Verification – Select Yes to claim a treaty exemption.
 - ii. Tax Treaty Exemption Information – Enter your passport #, description of services provided, and estimated total payment to be received.
 - iii. Tax Summary Report – Shows your tax withholding/reporting information, required forms, and document copies.

Step 16. View and Print Forms:

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- a. Print and sign the Tax Summary Report and all of the Required Forms listed. **NOTE:** If you are eligible for an Income Tax Treaty exemption you will also print and sign Form 8233 and the Official Attachment to IRS Form 8233/Honoraria Statement.
- b. Makes copies of Required Documents listed on the Tax Summary Report. This typically includes Form I-94 and Visa Stamp/Sticker (in passport).
- c. Submit all of the required forms and document copies to Erika Mumford in the Business Office located on the 2nd Floor of the Spencer House.

CLICK NEXT TO PROPERLY EXIT GLACIER AND SAVE YOUR INDIVIDUAL RECORD.

CLICK EXIT.

Questions? If you have any questions or need additional information about why you have been asked to use GLACIER, please contact Gary Carrock at (315)859-4376 gcarrock@hamilton.edu.