Foreign Students Tax Workshop

U.S Tax Filling Requirement Via GLACIER Tax Prep
Methods of getting into GLACIER Tax Prep (GTP)

Accessing GTP via GLACIER does not require an access code [https://www.online-tax.net/glogin.asp](https://www.online-tax.net/glogin.asp): Read attached instructions carefully.

Persons with No Income from US: Read attached instructions carefully.


Welcome to GLACIER Tax Prep via GLACIER

Your institution has licensed GLACIER Tax Prep (GTP) for you to use in the preparation of your U.S. income tax return. Your institution also uses GLACIER Online Tax Compliance Software, in which you have previously completed an Individual Record. You will be able to access GTP by going through GLACIER. To do so, you’ll simply access GLACIER using your existing UserID and Password and GLACIER will transfer certain data to GTP—making your tax return preparation easier!

How do I Get Started? You may access GTP through GLACIER from any computer with Internet access from anywhere in the world. Simply log into GLACIER at [https://www.critical-tax.net/login.asp](https://www.critical-tax.net/login.asp) and enter your GLACIER login information. If you have forgotten your login information, simply click on “Forgot Login.”

What Documents and Information Do I Need Before I Log in? Some of the information you will need for GTP will already have been entered in GLACIER and will be transferred. Please make sure you have the following documents and information available before you log in to GTP via GLACIER:

- Academic Institution or Host Sponsor Information (name/address/phone for Academic Director) and 
- Social Security Number or Individual Taxpayer Identification Number (ITIN) (required if you are required to file Form 843).

Note: If you have never accessed GLACIER before, then you may need more than just the above-mentioned items. You will need to update your information in GLACIER using immigration information before you complete your U.S. income tax return.

What documents and information do I need to have available BEFORE I login to GTP if I have never used GLACIER?
## Forms: What forms should I have received?

<table>
<thead>
<tr>
<th>Form</th>
<th>Type of Income</th>
<th>Situation</th>
</tr>
</thead>
<tbody>
<tr>
<td>W-2</td>
<td>Wages or Salary as an Employee</td>
<td>You should get Form W-2 to report the wages or salary on which you <strong>DID NOT</strong> claim a tax treaty exemption</td>
</tr>
<tr>
<td>1042-S (income code 18, 19 and/or 20) (if you received any)</td>
<td>Wages or Salary as an Employee</td>
<td>You Should receive Form 1042-S with income code 18, 19 and/or 20 to report wages or salary on which you claimed a tax treaty exemption.</td>
</tr>
<tr>
<td>1042-S (income code 16) (if you received any)</td>
<td>Scholarship or Fellowship (no services performed)</td>
<td>Form 1042-S is not issued for each international student. <strong>Only</strong> students who received more scholarship than the tuition charge was during calendar year 2020 will receive Form 1042-S.</td>
</tr>
<tr>
<td>1099 (if you received any)</td>
<td>Interest, Misc etc.</td>
<td>See more in GTP</td>
</tr>
</tbody>
</table>
Enter Login Info and Click on Submit button
Check box referring to 1042-S forms and click “I Accept button to Continue”

Sample Test, What Would You Like To Do Today?

- Create/update/view my Individual Record
- View/print my forms (no changes may be made)
- View/print my Form 1042-S
- Complete my U.S. tax return using GLACIER Tax Prep
- Learn about General U.S. Tax Issues and FAQs
- Change my GLACIER Login Information
- Exit GLACIER
Select yes, after verifying that info is accurate

GLACIER Information Verification
Please Verify The Following Information

Name (Last or Family): Test
(First or Personal): Sample
Middle:

Social Security Number or Individual Taxpayer Identification Number: 121111221

Country of Citizenship: Mexico
Country of Tax Residence: Mexico
Country of Permanent Residence: Mexico

Current Immigration Status as of December 31, 2011: F1-Student
Expiration Of Current Immigration Status: January 01, 2016

Is ALL of the above information complete and correct? Yes

Contact GLACIER Support
Update any needed info and click next to continue
Check box indicating that GTP wouldn’t file the returns electronically, since IRS does not permit that now, click on Continue to GTP.
Welcome to GLACIER Tax Prep

To prepare your federal tax return, simply start on Step One and enter your information until you have completed Step Four. You may save and exit GLACIER Tax Prep at any time by selecting “Log Out” at the top right of any screen. You may then return to GLACIER Tax Prep at any time and continue to enter your information until you have completed your federal tax return – GLACIER Tax Prep will keep track of where you are in the process.

Prepare a 2015 Federal Tax Return

Step ONE: Determine U.S. Tax Residency Status

Step TWO: Select and Complete Income Forms

Step THREE: Complete Additional Information

Step FOUR: Generate and Print Forms

FAQ and BLANK Tax Forms for Prior Years

Change UserID and/or Password

HELP

View 2015 GTP Tutorial Video

View 2015 “Welcome to the U.S. Tax System” Informational Video

Purchase a GTP Access Code to Prepare a Prior Year Federal Tax Return

Activate New GTP Access Code

Log Out
Enter the request info and click next to continue
Step One Summary

Based on the information entered, the following results have been calculated with respect to your U.S. tax residency status. For more information about the results below, select FAQ or More Info at the top right of this screen.

Personal Information Summary
- First/Personal Name: Jane
- Middle Name (if any): Doe
- Last/Sur/Family Name: Doe
- Primary Email Address: tracy.lee@ucsf.edu
- Alternate Email Address: 
  - Passport Number: 1234
  - Country Issuing Passport: Germany
  - Country of Citizenship: Germany
  - Country of Tax Residence: Germany

Current Visit For Tax Purposes Summary

<table>
<thead>
<tr>
<th>Current Visit</th>
<th>Status of Immigration</th>
<th>Date of Arrival</th>
<th>Date of Departure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Visit</td>
<td>J-1 Research Scholar</td>
<td>April 18, 2013</td>
<td>Still Present in U.S.</td>
</tr>
</tbody>
</table>

U.S. Visits Summary

<table>
<thead>
<tr>
<th>Year</th>
<th>Immigration Status</th>
<th>Total Number of Days Present in the U.S.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>J-1 Research Scholar</td>
<td>258</td>
</tr>
</tbody>
</table>
Only nonresident aliens may continue to use GTP by clicking on the Go To Step Two button.
Enter forms you received, add froms as needed.
Sample W-2 Form, enter info in fields

**Form W-2**

Enter the information below exactly as it appears on your form. Enter information for EACH UNIQUE form separately; DO NOT combine information from multiple forms even if the forms have the same amounts.

You ONLY need to enter information into the boxes that are provided below. While the other information on your form may be important for other reasons, if a box is not provided on the screen below, the data in that box is not relevant to your federal tax return. If your form does not have a value in a box that is provided below, enter 0.

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[Screen capture of the W-2 form interface with fields for entering information.]

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Institution Type

Please select the type of institution that provided this income reporting form to you:
- College or University
- Research Institute, Foundation, Hospital, Health Science Center Directly Affiliated with College or University
- Research Institute or Foundation, NOT Directly Affiliated with College or University
- Hospital or Health Science Center NOT Directly Affiliated with College or University
- Government Agency
- Corporate Entity

[Buttons for canceling or saving the form.]
**Sample 1042-S Form, enter info in fields**

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**Form 1042-S**

Enter the information below exactly as it appears on your form. Enter information for EACH UNIQUE form separately; DO NOT combine information from multiple forms even if the forms have the same amounts.

You ONLY need to enter information into the boxes that are provided below. While the other information on your form may be important for other reasons, if a box is not provided on the screen below, the data in that box is not relevant to your Federal tax return. If your form does not have a value in a box that is provided below, enter 0.

---

**Form 1042-S**

<table>
<thead>
<tr>
<th>Department of the Treasury</th>
<th>Internal Revenue Service</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 Income code</strong></td>
<td>18</td>
</tr>
<tr>
<td><strong>2 Gross income</strong></td>
<td>20000</td>
</tr>
<tr>
<td><strong>3 Withholding allowances</strong></td>
<td></td>
</tr>
<tr>
<td><strong>4 Net income</strong></td>
<td></td>
</tr>
<tr>
<td><strong>11 Withholding agent's EIN</strong></td>
<td>946036493</td>
</tr>
<tr>
<td><strong>12a WITHHOLDING AGENT'S name</strong></td>
<td>REGENTS OF CALIFORNIA - SAN FRANCISCO</td>
</tr>
<tr>
<td><strong>12b Address (number and street)</strong></td>
<td></td>
</tr>
<tr>
<td><strong>12c Additional address line (room or suite no.)</strong></td>
<td></td>
</tr>
<tr>
<td><strong>12d City or town, province or state, country, ZIP or foreign postal code</strong></td>
<td></td>
</tr>
<tr>
<td><strong>13a RECIPIENT'S name</strong></td>
<td></td>
</tr>
<tr>
<td><strong>13b Recipient code</strong></td>
<td></td>
</tr>
<tr>
<td><strong>13c Address (number and street)</strong></td>
<td></td>
</tr>
<tr>
<td><strong>13d Additional address line (room or suite no.)</strong></td>
<td></td>
</tr>
<tr>
<td><strong>13e City or town, province or state, country, ZIP or foreign postal code</strong></td>
<td></td>
</tr>
<tr>
<td><strong>14 Recipient's U.S. TIN, if any</strong></td>
<td></td>
</tr>
<tr>
<td><strong>15 Recipient's foreign tax identifying number, if any</strong></td>
<td></td>
</tr>
<tr>
<td><strong>16 Country code</strong></td>
<td>Germany</td>
</tr>
<tr>
<td><strong>17 NQI's/FLOW-THROUGH ENTITY'S name</strong></td>
<td></td>
</tr>
<tr>
<td><strong>18 Country code</strong></td>
<td></td>
</tr>
</tbody>
</table>

**For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

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**Institution Type**

Please select the type of Institution that provided this income reporting form to you:

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**Andrews University**

Office of Human Resources
Sample 1042-S Form, enter info in fields

Form 1042-S

Enter the information below exactly as it appears on your form. Enter information for EACH UNIQUE form separately; DO NOT combine information from multiple forms even if the forms have the same amounts.

You ONLY need to enter information into the boxes that are provided below. While the other information on your form may be important for other reasons, if a box is not provided on the screen below, the data in that box is not relevant to your Federal tax return. If your form does not have a value in a box that is provided below, enter 0.

<table>
<thead>
<tr>
<th>Form 1042-S</th>
<th>Foreign Person’s U.S. Source Income Subject to Withholding</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Income code</td>
<td>2 Gross income</td>
</tr>
<tr>
<td>18</td>
<td>20000</td>
</tr>
<tr>
<td>10 Amount repaid to recipient</td>
<td></td>
</tr>
<tr>
<td>11 Withholding agent’s EIN</td>
<td>946036493</td>
</tr>
<tr>
<td>12a</td>
<td>WITHHOLDING AGENT’S name</td>
</tr>
<tr>
<td></td>
<td>REGENTS OF CALIFORNIA - SAN FRANCISCO</td>
</tr>
<tr>
<td>12b Address (number and street)</td>
<td></td>
</tr>
<tr>
<td>12c Additional address line (room or suite no.)</td>
<td></td>
</tr>
<tr>
<td>12d City or town, province or state, country, ZIP or foreign postal code</td>
<td></td>
</tr>
<tr>
<td>13a RECIPIENT’S name</td>
<td></td>
</tr>
<tr>
<td>13b Recipient code</td>
<td></td>
</tr>
<tr>
<td>13c Address (number and street)</td>
<td></td>
</tr>
<tr>
<td>13d Additional address line (room or suite no.)</td>
<td></td>
</tr>
<tr>
<td>13e City or town, province or state, country, ZIP or foreign postal code</td>
<td></td>
</tr>
<tr>
<td>14 Recipient’s U.S. TIN, if any</td>
<td></td>
</tr>
<tr>
<td>15 Recipient’s foreign tax identifying number, if any</td>
<td></td>
</tr>
<tr>
<td>16 Country code</td>
<td></td>
</tr>
<tr>
<td>17 NQI’s/FLOW-THROUGH ENTITY’S name</td>
<td></td>
</tr>
<tr>
<td>18 Country code</td>
<td></td>
</tr>
<tr>
<td>19a NQI’s/Entity’s address (number and street)</td>
<td></td>
</tr>
<tr>
<td>19b Additional address line (room or suite no.)</td>
<td></td>
</tr>
<tr>
<td>19c City or town, province or state, country, ZIP or foreign postal code</td>
<td></td>
</tr>
<tr>
<td>20 NQI’s/Entity’s U.S. TIN, if any</td>
<td></td>
</tr>
<tr>
<td>21 PAYER’S name and TIN (if different from withholding agent’s)</td>
<td></td>
</tr>
<tr>
<td>22 Recipient account number (optional)</td>
<td></td>
</tr>
<tr>
<td>23 State income tax withheld</td>
<td></td>
</tr>
<tr>
<td>24 Payer’s state tax no.</td>
<td></td>
</tr>
<tr>
<td>25 Name of state</td>
<td></td>
</tr>
</tbody>
</table>

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Institution Type

Please select the type of Institution that provided this income reporting form to you:
Not receive income or Form 8843, click on the box “I did not receive any income...” and click next button
Indicates whether or not an Income Tax Treaty will apply, click on the next button to continue.
Click on Go To Step Three

Summary of Total Income From U.S. Sources

Based on the information entered from the IRS Statements and other documents you received, along with your eligibility and preference to claim an income tax treaty exemption, following is a summary of your Total Income From U.S. Sources.

<table>
<thead>
<tr>
<th>Type of U.S. Income</th>
<th>Taxable Amount</th>
<th>Tax Treaty Exempt Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compensation / Salary / Wages</td>
<td>$0.00</td>
<td>$20,000.00</td>
</tr>
<tr>
<td>TOTAL U.S. Income (Taxable and Tax Treaty Exempt)</td>
<td>$20,000.00</td>
<td></td>
</tr>
</tbody>
</table>

Please note that the following amounts are NOT considered U.S. Income and should NOT be included above:

- Amounts credited directly to your student account for Tuition, Required Fees and Books, if applicable.
- Interest paid by a U.S. bank for money held in a checking or savings account or a certificate of deposit.
- Any income that you received from sources outside the U.S. or for work performed outside the U.S.

If the amounts above do not represent your TOTAL INCOME FROM U.S. SOURCES, click on Back to update your information. Otherwise, continue to Step Three.
Part of Step Three: Enter and click next

**General Information**

**Marital Status**

What was your Marital Status as of the last day of 2019?

- Married
- Single

Note: If you are married but your spouse is not with you in the U.S., you are still married!

**Children**

Do You have Any Children Who Received NO Income From U.S. Sources?

- I have NO children.
- Yes I have [0] children AND my children received NO income from U.S. Sources.
- Yes, I have children, but they received income from U.S. Sources.

[Back]  [Next]
Use ISS information, if not already entered

Information About The Institution That Sponsored Your Immigration Status

The IRS requires certain information about the academic institution that sponsored your immigration status. If you were associated with more than one college or university during 2013, enter the information about the LAST college or university you attended or at which you worked. If you are not at a college or university, instead enter the information about the institution that sponsored your immigration status.

If this screen was already completed, your institution has pre-populated the data as it generally applies to everyone at your institution. If you disagree, you may simply update it; however, we suggest that you leave it as pre-populated by your institution.

Academic Institution Details

To answer the questions below, enter information shown on your Form DS-2019 about the Responsible Officer.

Name of Responsible Officer:

Telephone Number of Responsible Officer:

Name of Academic Institution:

Street Address One:

Street Address Two:

City:

State:

Select a State:

Zip Code:

More Info

Academic Institution:

Please enter the information about the Institution (including the Responsible Officer or Designated School Official, DSO) that sponsored your immigration status for this visit to the U.S.

If you are unsure of who sponsored your immigration status, refer to your immigration documentation (e.g., Forms I-20, DS-2019, I-797) for this information.

If this screen was already completed, your institution has pre-populated the data as it generally applies to everyone at your institution. If you disagree, you may simply update it; however, we suggest that you leave it as pre-populated by your institution.
Enter amounts if this applies
Income Tax Treaty will applies or not

Income Tax Treaty Verification

GLACIER Tax Prep has made the following income tax treaty exemption determination.

Review of Income Tax Treaty Exemption for Compensation / Salary / Wages

Based on the information entered, the U.S.- Germany Income Tax Treaty allows an exemption from tax for your Compensation / Salary / Wages.

Article 20(1) of the U.S.- Germany Income Tax Treaty allows an exemption for 2 years from the date of arrival for the Compensation / Salary / Wages. Therefore, the possible tax treaty exemption period is Mar 19, 2014 - Mar 17, 2016.

The possible tax treaty exemption applies to an Unlimited Amount of your Compensation / Salary / Wages.

The U.S.- Germany Income Tax Treaty contains a BACK-to-BACK Clause. If you previously claimed an exemption from tax for compensation/salary/wages received as a Student or Trainee, an exemption from tax as a Professor or Researcher may be limited.

You have indicated you DID NOT previously claim an exemption from tax for Compensation / Salary / Wages received as a Student or Trainee.

Would you like to claim the maximum amount of exemption from tax allowed under the income tax treaty?

☑ Yes, I would like to claim the maximum amount of exemption from tax for the Compensation / Salary / Wages; I understand that I must meet any qualifications listed above.

☐ No, I DO NOT want to claim an exemption from tax for my Compensation / Salary / Wages.
All Nonresidents are required to complete Form 8843

-This includes any dependents regardless of any US income source or age

-GTP will generate a 8843 for your nonresident alien dependents

-If your spouse and/or child has his/her own independent immigration status (J-1, F-1, etc), s/he is no longer your dependent
Save and PRINT Your Tax Documents

Based on the information entered, the following tax documents were prepared for you.

You MUST review each document to ensure that the information is correct and complete. If you need to make changes, please update your GLACIER Tax Prep record and review the updated documents.

Once you have reviewed the documents, you MUST PRINT, SIGN and MAIL the forms to the IRS. Please note that GLACIER Tax Prep CANNOT electronically submit your documents because the IRS does not allow any nonresident alien to file their tax documents electronically.

YOU MUST MAKE A COPY OF THE SIGNED TAX DOCUMENTS BEFORE YOU MAIL THEM TO THE IRS. Then, keep that copy of your signed tax documents for THREE CALENDAR YEARS. The copies are very important.

You may also wish to save your forms to your computer. For security reasons, Do NOT save the tax documents to a computer that is not your computer.

BE SURE TO FOLLOW the instructions for How to File Your Tax Return that will print as the first page of your forms. The document contains all of the instructions you will need so please read AND FOLLOW the instructions carefully.

- Instruction Sheet
- Form 1040NR-EZ
- Form 8843

Print/View Forms

WAIT – you are NOT FINISHED. Click NEXT to find out if you may be required to file a STATE tax return. If you are using a tablet device, after viewing your tax return, please remember to return to GTP so that you can finish the entire GTP process.
Determine whether you need to file a State Income Tax Return

Congratulations!! You Are Finished.

Remember to:

- Follow EACH STEP on the Instruction Sheet so that you submit your tax documents correctly and on time!
- PRINT and Review each document to ensure that the information is correct and complete.
- SIGN and MAIL the forms to the IRS. Please note that GLACIER Tax Prep CANNOT electronically submit your documents because the IRS does not allow any nonresident alien to file their tax documents electronically.
- MAKE A COPY OF THE SIGNED TAX DOCUMENTS BEFORE YOU MAIL THEM TO THE IRS.

Do You Need To File a STATE Tax Return Also?

Many states require that you file a state tax return in addition to any federal tax return for any income you received while you lived in that state. GLACIER Tax Prep does not handle state tax issues; however, based on the information you entered it does appear that you may need to file a state tax return.

For more information or to verify your state tax return filing requirements, please go to your state’s tax website by clicking on the name(s) of the states with which you lived and/or received income:

California

If you need anything else, please contact GLACIER Tax Prep Support.

Link to Sprintax for the state tax return preparation assistance
How To Get Assistance

“More Info” is available on every screen to answer questions specifically about that screen’s information.

FAQ provides answers to the questions most frequently received at the GTP Support Center.

GTP Help allows the foreign national to send a message from within the GTP record—the response is usually within the hour, if not immediate. Also, this is for questions that are very specific to the individual’s Federal tax situation.

GTP Tutorial Videos provide six short videos of approximately 10 minutes or less, specifically about how to use GTP, how to enter data into GTP, and general Nonresident Alien Tax information.

LIVE Nonresident Alien Tax Information and GTP Q&A sessions offer the opportunity to ask questions and hear answers in a Live format.
How To Get Assistance

The NEXT Live Nonresident Alien Tax Information and GTP Q&A sessions will be:

- Wednesday, March 10
- 11:00 am – 12:00 noon ET (adjust for your time zone)

- 11:00 – 11:20 - General Nonresident Alien Tax Information or GTP
- 11:20 – 12:00 - Q&A in Breakout Room

To participate, your foreign national should

- log into GTP
- from the menu, select “LIVE Tax Information and GTP Q&A Session”
- click on the link and enter the Passcode found with the link

There is also a link to take a Survey after the session – we want to know what your foreign nationals liked and didn’t like so that we can make the sessions as helpful as possible.
More Information

Nonresidents must file as individuals, and cannot file as “Married filing Jointly”. Glacier will guide that.

Those who status is “Residents for US tax purposes”, if indicated in Glacier, should consider using other tax software or consulting a tax professional. Must file a U.S. federal tax return in the same manner as a U.S. citizen and report ALL income from ALL sources.

Do not file your tax return late!

Deadline is April 15, 2021