

Tax Information for Foreign National Students/Scholars/Researchers

Disclaimer: This is general information designed to assist non resident aliens with questions about their tax status, tax return filing and the use of the “Glacier” and ‘CINTAX’ systems while they are present at The Ohio State University. The information herein is not to be relied upon to determine your tax, your tax status or to file your tax return. Employees at OSU are not trained to assist with tax matters. It is suggested you consult with a tax professional to assist you.

I’ve heard about the ‘Glacier’ software at OSU. What is it?

‘Glacier’ is the name of a software product used by the OSU payroll department to determine the correct amount of federal tax to be withheld from payments made to non resident aliens. The term ‘payments’ include payments for work at OSU as an employee, payments received as a result of a scholarship or a fellowship and any other payments made to you by OSU.

Why should I complete the questions asked of me in the Glacier system?

Since you may be eligible for the benefits of a tax treaty between your home country and the US, you will want to complete Glacier. The benefits of many tax treaties allow you to be exempt from federal tax on your payments from OSU. Note: The mere existence of a tax treaty between the US and your home country does not guarantee that you are eligible to receive this benefit. You must qualify for the tax treaty before you can receive any benefit of a tax treaty. Note: A tax treaty between the US and your country of residence only applies to ‘federal’ tax, it does not apply to state tax – (however, the State of Ohio currently honors the tax treaties), city tax or Medicare tax – so even if you qualify for the benefit of a tax treaty with your home country there will still be other tax deductions from your paycheck.

What happens if I don’t complete Glacier?

Glacier prepares all the forms necessary to take advantage of a tax treaty between the US and your country of residence. Without the completion of Glacier and the submission of the Glacier forms to the payroll office the maximum amount of federal tax must be withheld from your payment. If you are employed by OSU and do not complete Glacier the rate of tax to be withheld from your paycheck is set by law at 30%. If you are receiving a scholarship or a fellowship, the rate of tax is set by law at 14%.

How do I get into the Glacier software system?

Access to Glacier is controlled by passwords issued by the Payroll Department. You will receive a password and the website address of Glacier via e-mail. The e-mail will come from an address of support@online-tax.net . It is important to remember your

password, your user ID and the website address as you may be using Glacier several times during your stay at OSU.

If you get a job at OSU, you should be receiving this email with the password automatically, approximately two to three weeks after you start work. If you do not receive this email, contact the Payroll department via email at Glacier@hr.osu.edu and request a password

How often to I have to access Glacier?

For most students/scholars, in your first year, you will need to access Glacier at least two times. The first time is to create your record in Glacier and to prepare all the forms necessary to take advantage of a tax treaty. The second time you will need to access Glacier is to ‘renew’ your tax treaty. The forms produced by Glacier are only valid for one year, thus, they need to be completed each year, printed and signed by you and sent to the payroll department – the address to send the forms to is printed on the forms that Glacier produces (you’ll need to send required copies of other requested documents as well).

You may also access Glacier at any time to update your information – for instance, if your Visa status changes, if your address in the US changes, if your anticipated departure date changes. It’s a good idea to review all the information in Glacier when you are doing your tax treaty renewal each year.

You will want to also access Glacier one last time – when you leave OSU. Just indicate that you are receiving no payments of any kind and submit the record. This will stop reminder emails to you when it is no longer necessary for you to have a record in Glacier.

Do I need a Social Security Number?

If you are employed at OSU you will need a Social Security Number (SSN). If you don’t have an SSN you will need to apply for one from the Social Security Administration. This is done by completing Form SS5, Application for Social Security Number. You will also need a letter from the Office of International Affairs with the SS5. You can apply in person at the local Social Security Office. The Form SS5 is available on the Internal Revenue Service website at www.irs.gov, click on Forms and Publications, then Form and Instruction Number, and scroll through a listing of form numbers until you see Form SS5. You will receive a receipt from the Social Security Administration at the time of application. Approximately six to eight weeks later you will receive the actual Social Security Number. If you are not employed by OSU (for instance only receiving a scholarship or fellowship with no work or service requirement you are not eligible for a social security number and you will need to apply for and ITIN (Individual Identification Number) from the Internal Revenue Service – see below, “What is an ITIN Number?”).

What do I do with the Social Security Number once I receive it?

You will need to re-enter Glacier and input the Social Security Number, then print all the forms Glacier prepares for you, sign them and submit them to the address on the form.

You should also notify the Registrars office of your valid Social Security Number and you should also notify your department Human Resources Representative (the person who entered your information into the Payroll system). You will also need to notify the OSU Payroll Department of your valid social security number – they are located on the 3rd floor of the Gateway Building at 1590 N. High St. All of these notifications are necessary as you may have been assigned various ‘temporary’ numbers until you have received your valid Social Security Number.

What’s an ITIN number? Is it the same as a Social Security Number?

An ITIN (Individual Taxpayer Identification Number) is a number assigned by the Internal Revenue Service, not the Social Security Administration. It is not the same as a social security number is as an ITIN is not to be used for employment purposes. An ITIN number is only used for tax purposes. That is, in order to be employed you need an SSN. If you are just receiving a scholarship or fellowship and are not employed otherwise, then you need an ITIN.

You must apply for an ITIN using a form W-7. The W-7 is available on the IRS website at www.irs.gov, click on Forms and Instructions then Forms and Instruction Number and scroll to the W-7 form. The W-7 form must be mailed to the IRS office at the address in the instructions with the W-7 form. You cannot take it to the IRS office nor is it to be mailed to the OSU payroll department. The IRS is the agency that issues the ITIN. Do not send original documents with the W-7 form and insure that you follow the directions in the instructions for additional documents you must attach to the W-7 – some of which may require they be ‘notarized’ by a notary public. You will also need a letter from the Office of International Affairs to accompany your form W-7 stating you are not employed by the University and do not qualify for a social security number.

What do I do with the ITIN (Individual Taxpayer Identification Number) once I receive it?

When the ITIN number is received from the IRS you will need to re-enter Glacier and input this valid number, print sign and submit the Glacier forms to the address on the form. You should also notify the Registrars Office, the OSU Payroll Office and your department Human Resources Representative.

What’s a Tax Treaty?

A Tax Treaty is an agreement between the United States and other countries. Currently there are approximately 66 different tax treaties in effect. Some of the tax treaties allow a student/researcher/scholar to receive income in the US without it being taxed by the federal government. There are several limitations on this benefit such as the amount of money received, the time you receive the money, your length of stay in the US, your visa status, the status in which you entered the US and others. To determine if you are eligible for a tax treaty you will need to complete the information in the Glacier system (see above), print, sign and submit the forms that are prepared by Glacier.

Where can I get more information about the Glacier system?

The Glacier system is maintained by the OSU payroll office. The payroll office is located on the 3rd floor of the Gateway Building, located at 1590 N. High St. Suite 300. You may also learn more about the OSU Payroll Department by visiting their website at <http://hr.osu.edu/> and clicking on Payroll Services. There you will find information about Paperless Pay and how to view your pay stub online along with information about obtaining forms W-2 or Form 1042S after the end of each year (which you will need to complete your federal income tax return).

I've heard of CINTAX, what is that?

CINTAX is a tax return preparation system. OSU offers this software for free to OSU foreign nationals. Each year you will be required to file a federal income tax return. The CINTAX system only prepares Form 1040NR for non-resident aliens. It does not prepare Form 1040, used by permanent resident aliens. It is to be used only by OSU international students/researchers/scholars. You can access CINTAX through Glacier using your Glacier password and userID. CINTAX is not available generally until March and is used to prepare tax returns for the previous year.

What do I do if I am a Permanent Resident Alien (have a green card)?

If you have a green card and receive an email about Glacier, please call the OSU Payroll Office and fax them a copy of your green card. At this time they will inactivate your Glacier record as Glacier is for use only by non resident aliens.

When are Forms W-2 and 1042S available and how do I receive them?

Forms W-2 and 1042S are forms used to report to you and the IRS how much money you received in a year and if any tax was withheld from those payments. Both forms are delivered to you online. The W-2 is delivered online by the OSU Payroll Office and the Form 1042S is delivered to you through the Glacier system. The Form W-2 is made available on January 31 of each year and the Form 1042S is made available to you no later than March 15 of each year. It is necessary to have these forms to complete your federal tax return. Email notifications are sent to you when each form is becomes available for you to view and print. It is necessary for you to 'opt in' or sign up to receive these forms electronically. For the 1042S form, you opt in while in the Glacier system and you may visit the Human Resources web page to learn more about receiving your W-2 on line.

As a Non Resident Alien am I required to file a tax return with the federal government each year?

Yes, you are required to complete a form and file it with the Internal Revenue Service each year. These returns are due to be filed each year by April 15.

Where can I find additional information about my tax responsibilities?

You may view information about foreign taxpayers at an IRS web page at <http://www.irs.gov/businesses/small/international/index.html>. You may also view and print Publication 519 from the IRS. You may also review the Office of International Affairs website at <http://www.oie.ohio-state.edu/>.

I'm a non resident alien and I received a prize or award and federal tax was withheld from it – I'm covered under a tax treaty, why was tax withheld?

There is no exclusion under any tax treaty from federal tax on prizes and awards given to non resident aliens. Scholarships and Fellowships are often referred to as an award but there is a distinction between prizes and awards and scholarships and fellowships.

I'm an F-1 or J-1 student and I had no U.S. earned income or scholarships for the year. Do I need to file?

Yes. You must file IRS Form 8843. Dependents in F-2 and J-2 status must also file Form 8843.

I only arrived in the U.S. in December and I didn't work. Do I still have to file Form 8843?

Yes. If you were in the U.S. even 1 day, you must file Form 8843.

I only worked for a very short time during the year and I didn't earn very much. Do I still have to file?

Yes. If you had any U.S. source earned income, you will need to file IRS Form 1040NR-EZ or form 1040NR and Form 8843.

I am a non-resident alien for tax purposes. Can I claim the HOPE or the Tuition Tax Credit or the Earned Income Credit?

No. Nonresident aliens cannot claim the HOPE or Tuition Tax Credit or the Earned Income Tax Credit. Once you qualify to file as a resident alien for tax purposes, you may be eligible to claim these credits.

I have a student ID starting with the numbers 997 or 998 that looks just like a social security number. Can I use this number as my taxpayer identification number?

No. You must have valid social security number or an ITIN (Individual Taxpayer Identification Number).

I just received my W-2 from for the wages I earned last year. Can I file my taxes now?

Not necessarily. If you are from a country which has a tax treaty with the U.S., or you received a U.S. based scholarship or fellowship, you may also receive Form 1042-S from the Payroll Department. This form is generally made available to you by March 15 and you will need both forms before you can file.

I am a student from India. Can I claim the standard deduction?

Yes. Due to a tax treaty provision, ONLY students from India may claim the standard deduction on the nonresident forms. Note: Visiting Scholars and Researchers from India cannot claim the standard deduction.

Should I keep copies of my tax returns and other tax forms?

Yes. Always keep copies of you tax return, W-2, 1042-S, 1099 bank interest statements and any other pertinent forms as proof that you have filed. The IRS can audit individual returns for up to 3 years following the filing deadline and your tax records are essential in assisting you in an audit.

What is the deadline for filing my tax return?

If you are filing Form 1040NR-EZ or Form 1040NR, the deadline to file is April 15. If you are filing Form 8843 only, the deadline to file is June 15.

Where do I mail my tax return?

Forms 1040NR-EZ, 1040NR and Forms 8843 should be mailed to:

Internal Revenue Service Center
Austin, TX 73301-0215

Can I e-file my returns?

No. You must complete, sign, and mail in your forms to the address above.

I'm unable to file by the deadline, what do I do?

File Form 4868, "Extension of Time to File" which extends the deadline to file until August 15. If you owe any taxes though, you must still mail your estimated tax payment by April 15 or you will be assessed penalty and interest charges as of April 15 on any payment owed.

I'm leaving the country before I can file my taxes. What should I do?

Make sure the Payroll Office has your foreign address so that your Form W-2 and/or Form 1042-S can be mailed to you if you requested this option. W-2 Forms are distributed electronically and Forms 1042-S can be distributed electronically if you opted for this delivery method. Download the appropriate forms and instructions from the irs.gov website and file your U.S. taxes from abroad. Save copies of all forms submitted for your records.