

Tax and Social Security Information for Foreign Nationals

Important Note – the term “Nonresident Alien” is applicable for tax purposes only, and does not necessarily relate to your legal or immigration status in the United States.

GLACIER

GLACIER is a web-based computer program that provides a “beginning to end” tax compliance solution for international individuals receiving any income from the University. Once the University determines that you are a Nonresident Alien, you will receive an email to your osu.edu email address. The email will direct you to the GLACIER website along with a password to log into the program. You will be prompted to complete a few simple questions. The program will provide you with your status as a nonresident or resident and the proper tax forms for reporting purposes.

If you are a Nonresident Alien receiving any money from the University and you have not received an email from GLACIER, please contact the Tax Office at taxoffice@osu.edu to obtain login information.

Social Security Number (SSN)

A SSN is a unique, 9-digit number used for taxpayer identification, income reporting and record-keeping purposes. The Social Security Administration (SSA) issues the SSN. In Columbus, the SSA is located at 200 N. High Street or go to www.ssa.gov.

You may only apply for a SSN if you are employed in the United States. Once issued, the SSN is valid for one’s lifetime. If you are not employed, you may apply for an Individual Taxpayer Identification Number (ITIN). Once you obtain a SSN or an ITIN contact your University HR representative to update your information.

Individual Tax Identification Number (ITIN)

An ITIN is a tax processing number issued by the Internal Revenue Service (IRS), not the SSA. The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but are not eligible to obtain a SSN. ITINs are used for tax reporting purposes only. For more information ITIN’s contact the IRS at 215-516-2000 or go to www.irs.gov.

Required Annual Filings for Nonresident Aliens

Students with an F, J, M or Q visa are required to file IRS Form 8843 each year in order to remain a nonresident for tax purposes. This form is required whether or not an individual received income during the year. The form is due on April 15th of the following year if filed with a tax return, on June 15th if no return needs to be filed.

If an individual received income during the year then they are required to file a tax return on or before April 15th of the following year. Income from employment will be reported to you on Form W-2, all other income will be reported on Form 1042-S on or before March 15th. OSU students, faculty and staff may use GLACIER Tax Prep to assist in preparation of these forms.

GLACIER Tax Prep

GLACIER Tax Prep is a web-based tax preparation program offered through GLACIER to assist OSU international students, faculty and staff in completing the required annual tax filings. In March the system will automatically email the individuals registered in GLACIER that access to GLACIER Tax Prep is available. The individual can then login to GLACIER Tax Prep and complete their tax forms and Form 8843.

Caution on use of other tax preparation software or service - Nonresident Aliens cannot file a tax return electronically, nor do most widely available online programs have the ability to file tax returns for nonresidents.