The following pages are a ***SAMPLE*** **Tax Summary Report**. The People's Republic of China was used as the country with a Student F1 Visa for the sample report.

This is only a **SAMPLE**. Other countries **may require more documents or fewer documents**. Be sure to ***READ the Required Forms and Document Copies section*** toward the bottom of the first page. This section will tell you the specific Required Forms and Document Copies that must be included for the specific country and Visa type. You **must include the Tax Summary Report** with all forms and all documents.

If the person has completed GLACIER for ***Texas A&M University*** payroll, scholarship, or research fund payments, the ***Tax Summary Report, all Required Forms and all Document Copies must be sent to the International Tax Office.***

If the person has completed GLACIER for a ***Texas A&M System University or Agency*** for payroll, scholarship, or research funds, the ***Tax Summary Report, all Required Forms and all Document Copies will be sent to the payroll department for that specific Texas A&M System University or Agency***.

If the person is receiving payments from both Texas A&M University and a Texas A&M System University or Agency, ***THEY MUST HAVE TWO SEPARATE GLACIER ACCOUNTS***. One for Texas A&M University and One for the Texas A&M System University or Agency. **Each University or Agency will need a separate Tax Summary Report and all Required Forms and all Document Copies per University or Agency.**

Please pay attention to the highlighted sections and added comment sections on the following sample report.

GLACIER
Nonresident Alien Tax Compliance System

Tax Summary Report

The Tax Summary Report needs to be sent with the Required Forms & Document Copies.

Summary of Information Entered Into GLACIER™:

Name:	john smith
SSN / ITIN:	123-45-6789
Email Address:	abc123@gmail.com
Country of Tax Residence:	China, People's Republic of
Country of Citizenship:	China, People's Republic of
Current Immigration Status:	F1 Student
Date of Entry to U.S.:	July 29, 2013
Immigration Status Expiration:	July 28, 2020
Original Immigration Status:	
UIN (Universal Ident. Number):	000000000

2016 - 105 Days
2015 - 320 Days
2014 - 365 Days
2013 - 146 Days

Changed Immigration Status? No
Immigration Status Change Date:
Estimated Date of Departure: July 28, 2020

Tax Determinations and Results

Based on the data entered, **GLACIER** has made the following determinations:

Tax Residency Status:	Nonresident Alien for U.S. Tax Purposes
Residency Status Change Date:	July 3, 2018 to Resident Alien
Residency Status Start Date:	January 1, 2018 to Resident Alien
Residency Status Change Date 2 (if applicable):	
Residency Status Start Date 2 (if applicable):	

Compensation/Salary/Wages

Applicable Tax Withholding Rate: (*If Tax Treaty Does Not Apply or Form Is Not Submitted*)	Single, 1(Monthly)
Tax Treaty Exemption Status:	Exempt
Tax Treaty Time Limit:	Unlimited Time Period
Tax Treaty Exemption Period:	July 29, 2013 - unlimited
Tax Treaty Dollar Limit:	$5,000 per calendar year

EX

Scholarship or Fellowship (Non-Service)

Applicable Tax Withholding Rate: (*If Tax Treaty Does Not Apply or Form Is Not Submitted*)	14 Percent
Tax Treaty Exemption Status:	Exempt
Tax Treaty Time Limit:	Unlimited Time Period
Tax Treaty Exemption Period:	July 29, 2013 - unlimited
Tax Treaty Dollar Limit:	Unlimited Dollar Amount

EX

Prize or Award

Applicable Tax Withholding Rate: (*If Tax Treaty Does Not Apply or Form Is Not Submitted*)	30 Percent
Tax Treaty Exemption Status:	Not Applicable
Tax Treaty Time Limit:	Not Applicable
Tax Treaty Exemption Period:	Not Applicable
Tax Treaty Dollar Limit:	Not Applicable

TAX

FICA Tax Status: Exempt
FICA Tax Start/Change Date: January 1, 2018

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

Required Forms:

- Form W-4
- Form W-8BEN
- Form 8233 - 2016
- Treaty Attachment

Please copy and submit with Tax Summary Report

Required Document Copies:

- Form I-20
- Form I-94/I-94W Card
- Visa Sticker/Stamp (in Passport)

If this is a ***TEXAS A&M UNIVERSITY PERSON***, all items printed in the *Required Forms & Document Copies* must be sent to the International Tax office. **DO NOT** send other System location forms to International Tax.

Certification

I hereby declare that the information provided by me to Texas A&M University 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 Texas A&M University as soon as possible so that this information and/or my U.S. tax status may be updated.

Signature: Must be hand signature in ink. No computer signatures. **Date:** Must be hand written.

041416

The information contained on this statement was generated by **GLACIER™** Online Tax Compliance System. © Copyright Arctic International LLC. All rights reserved.

GLACIER
Nonresident Alien Tax Compliance System

Tax Summary Report Instructions

Congratulations – You Have Completed Your Individual Record!

To finish this process, please follow the directions below:

1) Review, sign and date each of the Required Forms (listed on previous page and from **GLACIER**);
2) Photocopy each of the Required Documents (as indicated on previous page of the Tax Summary Report);
3) Submit the Required Forms and Required Documents to the address below; and
4) Properly exit **GLACIER** and save your Individual Record.

If any information in your Individual Record changes, you must log in to GLACIER and update your Individual Record as soon as possible.

Please submit all Required Forms and Required Documents within 10 days.
If all Required Forms and Required Documents are not submitted you may have more tax than required withheld from payments made to you.

Please submit all Required Forms and Required Documents to the address below:

Andrea Meyer, Sr. Financial Accountant
Texas A&M University Campus
750 Agronomy Rd. General Services Complex
Suite 1201 - Mail Stop 1261
College Station, TX 778431261
Telephone : 979-845-2711
Facsimile : 979-845-4134
internationaltax@tamu.edu

If you have any questions, please contact the Institution Administrator.
Thank you for your prompt attention to this matter.

Additional Information, if any

The information contained on this statement was generated using **GLACIER™** Online Tax Compliance System.
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Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ **Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.**

OMB No. 1545-0074

2016

1 Your first name and middle initial	Last name	2 **Your social security number**
john	smith	123 45 6789

Home address (number and street or rural route)
123 main st

City or town, state, and ZIP code
College Station, TX 77840

3 ☑ Single ☐ Married ☐ Married, but withhold at higher Single rate.
Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.

4 **If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card.** ▶ ☐

5	Total number of allowances you are claiming (from line **H** above **or** from the applicable worksheet on page 2)	5	1
6	Additional amount, if any, you want withheld from each paycheck . . . . . Nonresident Alien	6	$
7	I claim exemption from withholding for 2016, and I certify that I meet **both** of the following conditions for exemption. • Last year I had a right to a refund of **all** federal income tax withheld because I had **no** tax liability, **and** • This year I expect a refund of **all** federal income tax withheld because I expect to have **no** tax liability. If you meet both conditions, write "Exempt" here . . . . . ▶	7	

Employee's signature
(This form is not valid unless you sign it.)

Must be hand written signature in ink. No computer signatures.

Date **Must be hand written**

8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)
	M	

Form **W-8BEN**

(Rev. February 2014)

Department of the Treasury
Internal Revenue Service

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

► **For use by individuals. Entities must use Form W-8BEN-E.**
► **Information about Form W-8BEN and its separate instructions is at *www.irs.gov/formw8ben.***
► **Give this form to the withholding agent or payer. Do not send to the IRS.**

OMB No. 1545-1621

Do NOT use this form if:	**Instead, use Form:**
• You are NOT an individual	W-8BEN-E
• You are a U.S. citizen or other U.S. person, including a resident alien individual	W-9
• You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services)	W-8ECI
• You are a beneficial owner who is receiving compensation for personal services performed in the United States	8233 or W-4
• A person acting as an intermediary	W-8IMY

Part I Identification of Beneficial Owner (see instructions)

1 Name of individual who is the beneficial owner
john smith

2 Country of citizenship
China, People's Republic of

3 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.**
Main Street 123B

City or town, state or province. Include postal code where appropriate.
Beijing, 123

Country
China, People's Republic of

4 Mailing address (if different from above)
123 main st

City or town, state or province. Include postal code where appropriate.
College Station, TX 77840

Country
United States

5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)
123456789

6 Foreign tax identifying number (see instructions)

7 Reference number(s) (see instructions)

8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)

9 I certify that the beneficial owner is a resident of China, People's Republic of within the meaning of the income tax treaty between the United States and that country.

10 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article Article 20(B) of the treaty identified on line 9 above to claim a 0 % rate of withholding on (specify type of income): Scholarship or Fellowship.

Explain the reasons the beneficial owner meets the terms of the treaty article:
I have met all of the requirements set forth in the income tax treaty article listed above.

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income to which this form relates or am using this form to document myself as an individual that is an owner or account holder of a foreign financial institution,
- The person named on line 1 of this form is not a U.S. person,
- The income to which this form relates is:

  (a) not effectively connected with the conduct of a trade or business in the United States,

  (b) effectively connected but is not subject to tax under an applicable income tax treaty, or

  (c) the partner's share of a partnership's effectively connected income,
- The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. **I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.**

Sign Here ▶

Must be hand written signature in ink.
No computer signatures.

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Must be hand written

Date (MM-DD-YYYY)

john smith
Print name of signer

Capacity in which acting (if form is not signed by beneficial owner)

Form **8233**

(Rev. March 2009)

Department of the Treasury
Internal Revenue Service

Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

► **See separate instructions.**

OMB No. 1545-0795

Who Should Use This Form? **Note:** *For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see* ***Definitions*** *on pages 1 and 2 of the instructions.*	**IF** you are a nonresident alien individual who is receiving . . .	**THEN,** if you are the beneficial owner of that income, use this form to claim . . .
	Compensation for independent personal services performed in the United States	A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation and/or to claim the daily personal exemption amount.
	Compensation for dependent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation. **Note:** ***Do not*** *use Form 8233 to claim the daily personal exemption amount.*
	Noncompensatory scholarship or fellowship income **and** personal services income **from the same withholding agent**	A tax treaty withholding exemption for part or all of **both** types of income.
DO NOT Use This Form. . .	**IF** you are a beneficial owner who is . . .	**INSTEAD,** use . . .
	Receiving compensation for dependent personal services performed in the United States **and** you are **not** claiming a tax treaty withholding exemption for that compensation	Form W-4 (See page 2 of the Instructions for Form 8233 for how to complete Form W-4.)
	Receiving noncompensatory scholarship or fellowship income **and** you are **not** receiving any personal services income **from the same withholding agent**	Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income
	Claiming only foreign status or treaty benefits with respect to income that is **not** compensation for personal services	Form W-8BEN

This exemption is applicable for compensation for calendar year 2016 , or other tax year beginning _____ and ending _____ .

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner john smith	**2** U.S. taxpayer identifying number 123456789	**3** Foreign tax identifying number, if any (optional)

4 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

Main Street 123B

City or town, state or province. Include postal code where appropriate. Beijing, 123	Country (do not abbreviate) China, People's Republic of

5 Address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

123 main st

City or town, state, and ZIP code

College Station, TX 77840

Note: *Citizens of Canada or Mexico are not required to complete lines 7a and 7b.*

6 U.S. visa type F1	**7a** Country issuing passport China, People's Republic of	**7b** Passport number zzzzzzzz
8 Date of entry into the United States 7/29/2013	**9a** Current nonimmigrant status F1 Student	**9b** Date your current nonimmigrant status expires 7/28/2020

10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box . . . . . ► ☑

Caution: *See the* ***line 10 instructions*** *for the required additional statement you must attach.*

Part II Claim for Tax Treaty Withholding Exemption and/or Personal Exemption Amount

11 Compensation for independent (and certain dependent) personal services:

a Description of personal services you are providing
research assistant chemistry

b Total compensation you expect to be paid for these services in this calendar or tax year $ 15000

12 If compensation is exempt from withholding based on a tax treaty benefit, provide:

a Tax treaty **and treaty article** on which you are basing exemption from withholding
U.S. - China, People's Republic of Income Tax Treaty, Article 20(C)

b Total compensation listed on line 11b above that is exempt from tax under this treaty $ 5000

c Country of permanent residence China, People's Republic of

Note: *Do not complete lines 13a through 13c unless you also received compensation for personal services* ***from the same withholding agent.***

13 Noncompensatory scholarship or fellowship income:

a Amount $

b Tax treaty **and treaty article** on which you are basing exemption from withholding

c Total income listed on line 13a above that is exempt from tax under this treaty $

14 Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions)

As set forth on this form, I qualify for an exemption from tax withholding under the

U.S. - China, People's Republic of Income Tax Treaty, Article 20(C)

I have met all of the requirements set forth in the article as verified by the withholding agent (signature below).

The required additional statement that details the criteria is attached.

Note: *Lines 15 through 18 are to be completed only for certain independent personal services (see instructions).*

15 Number of personal exemptions claimed ▶	**16** How many days will you perform services in the United States during this tax year? ▶

17 Daily personal exemption amount claimed (see instructions) ▶

18 Total personal exemption amount claimed. Multiply line 16 by line 17 ▶

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here ▶ **Must be hand written signature in ink. No computer signatures.**

Signature of beneficial owner (or individual authorized to sign for beneficial owner) — **Must be hand written.** Date

Part IV Withholding Agent Acceptance and Certification

Name	Employer identification number
Texas A&M University Campus	746000531

Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.)
Tax Compliance & Reporting 1261 TAMU

City, state, and ZIP code	Telephone number
College Station, TX 77843-1261	979-845-2711

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent ▶ Date ▶

Texas A&M University

Official Attachment to IRS Form 8233
Additional Statement for Students and Trainees

Name (Last, First)	Country of Tax Residence	Social Security Number/ITIN
smith, john	China, People's Republic of	123456789

I was a resident of the People's Republic of China on the date of my arrival in the United States. I am not a U.S. citizen. I have not been lawfully accorded the privilege of residing permanently in the United States as an immigrant.

I am present in the United States solely for the purpose of my education or training.

I will receive compensation for personal services performed in the United States. This compensation qualifies for exemption from withholding of federal income tax under the tax treaty between the United States and the People's Republic of China in an amount not in excess of $5,000 for any tax year.

I arrived in the United States on 07/29/2013. The treaty exemption is available only for of time as is reasonably necessary to complete the education or training.

I hereby certify that the information provided above is true and correct to the best of my knowledge. If any of the information changes or if I have reason to believe that I no longer qualify for the exemption claimed above, I will notify the Institution Administrator at 979-845-2711.

Signature **Must be hand written signature in ink. No computer signature.**

Date **Must be hand written.**

For Information Only

DO NOT SUBMIT THIS PAGE WITH YOUR FORMS
Keep This Document For Your Files

ARCTIC INTERNATIONAL LLC
International Tax Consulting

U.S. Tax Information For Non-United States Citizens/Non-U.S. Permanent Resident Aliens

Why Am I Required to Provide Information in* GLACIER*? The Internal Revenue Service ("IRS"), the U.S. government tax authority, has issued strict regulations regarding the taxation and reporting of payments made to non-United States citizens. As a result, payments made to you may be subject to U.S. income tax and reporting.

Why Is My Tax Status Important? In order to comply with the U.S. tax laws, your *U.S. Tax Residency Status* must be determined. The Substantial Presence Test is used to determine whether an individual is a *Nonresident Alien* or *Resident Alien* for purposes of U.S. tax withholding. **GLACIER** will calculate your *U.S. Residency Status for Tax Purposes* based on the information provided by you.

What is the Difference between a Nonresident Alien and Resident Alien? If you are a *Nonresident Alien for Tax Purposes*, you are subject to special tax withholding and reporting regulations; if you are a *Resident Alien for Tax Purposes*, you are taxed in the same manner as a U.S. Citizen.

How Long Will I Be a Nonresident Alien? Your *Residency Status Change Date* is the day on which your *U.S. Residency Status for Tax Purposes* will change, generally from *Nonresident Alien for Tax Purposes* to *Resident Alien for Tax Purposes*. The U.S. tax system is based on a calendar year period (January 1 – December 31). In most cases, when your *U.S. Residency Status for Tax Purposes* changes, you will become a *Resident Alien for Tax Purposes* retroactive to the first day of the calendar year during which your status changed; this day is called the *Residency Status Start Date*.

How Will I Be Taxed on Payments From U.S. Sources? As a *Nonresident Alien for Tax Purposes*, U.S. tax law requires that you be taxed in the following manner:

- If you receive Dependent Compensation (salary or wages), you are generally required to complete Form W-4 as "Single" (regardless of your actual marital status) and "One" Personal Withholding Allowance (regardless of your actual number of dependents). Certain countries may have an exception to this requirement.
- If you receive a Scholarship or Fellowship (for which NO services are required), your scholarship or fellowship may consist of *Nontaxable items* (Tuition, Book Allowance, Required Registration Fees, and Mandatory Health Insurance) or *Taxable items* (including, but are not limited to, Room and Board, Stipend, Living Allowance, Travel Payment/Reimbursement). If you are present in the U.S. under an F, J, M, or Q immigration status, the applicable rate of tax withholding is 14 percent; if you are present in the U.S. under any other immigration status, the applicable rate of tax withholding is 30 percent.
- If you receive an Honorarium, Guest Speaker Fee, Consultant Fees, Royalty, or any other type of income, the applicable rate of tax withholding is 30 percent.

Can I Be Exempt From Tax Withholding? The U.S. maintains income tax treaties with approximately 68 countries. Certain taxable payments made to you may be exempt from U.S. tax based on an income tax treaty entered into between the U.S. and your country of tax residence. The existence of a tax treaty does not automatically ensure an exemption from tax withholding; rather, you must satisfy the requirements for the exemption set forth in the tax treaty and provide all applicable forms and documents to the Institution Administrator. If you qualify for a tax treaty exemption, you must complete and submit Form W-8BEN (for all non-service scholarships and fellowships, or royalty payments) and/or Form 8233 (for all compensation or payments for services).

What If I Do Not Submit My Forms and Documents? If you do not complete the information in **GLACIER** and/or submit the required forms and documents in a timely fashion, the maximum amount of tax will be withheld from all payments made to you. To find out where to submit your forms, please refer to the instruction page that printed with your forms and you will find the name of the person and the address; please DO NOT send your forms to the **GLACIER** Support Center.

Where Can I Get More Information? If you have additional questions, please contact the **GLACIER** Administrator at your institution. If you do not know who is your institution's **GLACIER** Administrator, please contact the person at your institution who asked you to complete **GLACIER**. Please note that the **GLACIER** Administrator for your institution is NOT located at the **GLACIER** Support Center.

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