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.*
## Tax Summary Report

### 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 China |
| **Country of Citizenship:** | China, People's Republic of China |
| **Current Immigration Status:** | F1 Student |
| **Date of Entry to U.S.:** | July 29, 2013 |
| **Immigration Status Expiration:** | July 28, 2020 |
| **Original Immigration Status:** | |
| **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
- **Compensation/Salary/Wages**
  - **Applicable Tax Withholding Rate:** Single, 1 (Monthly)
  - **Tax Treaty Exemption Status:** Exempt
  - **Tax Treaty Time Limit:** Unlimited Time Period
  - **Tax Treaty Expiration Period:** July 29, 2013 - unlimited
  - **Tax Treaty Dollar Limit:** $5,000 per calendar year
- **Scholarship or Fellowship (Non-Service)**
  - **Applicable Tax Withholding Rate:** 14 Percent
  - **Tax Treaty Exemption Status:** Exempt
  - **Tax Treaty Time Limit:** Unlimited Time Period
  - **Tax Treaty Expiration Period:** July 29, 2013 - unlimited
  - **Tax Treaty Dollar Limit:** Unlimited Dollar Amount
- **Prize or Award**
  - **Applicable Tax Withholding Rate:** 30 Percent
  - **Tax Treaty Exemption Status:** Not Applicable
  - **Tax Treaty Time Limit:** Not Applicable
  - **Tax Treaty Expiration Period:** Not Applicable
  - **Tax Treaty Dollar Limit:** Not Applicable

#### 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:

- **Required Forms:**
  - Form W-4
  - Form W-8BEN
  - Form 8233 - 2016
  - Treaty Attachment

- **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 or approved electronic signature
- **Date:** Can be handwritten or electronic

---

The information contained on this statement was generated by GLACIER™ Online Tax Compliance System. © Copyright Arctic International LLC. All rights reserved.
Congratulations – You Have Completed Your Individual Record in GLACIER!

You are almost finished . . .

- Review, sign and date each of the Required Forms (see list on previous page);
- Submit the Required Forms and a copy of each of the Required Documents (see list on previous page) following the instructions below.

Please submit all Required Forms and Document Copies to:

International Tax one of the three ways listed:
1) Interoffice to MS 6003 or Mail 6003 TAMU College Station, TX 77843
2) Drop them off in our drop box in GSC Suite 3101
3) Submit the forms by secure upload to: https://it-if-ecmf.tamu.edu/Forms/glacierupload

GLACIER Administrator: Amy Hejl
Financial Acct IV
Internationaltax@tamu.edu
979-458-4095

All Required Forms and Document Copies must be submitted within 10 days; failure to submit all Required Forms and Document Copies on time may result in tax withheld from payments made to you.

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

If you have any questions, please contact the GLACIER Administrator listed above.

Thank you for your prompt attention to this matter.

Additional Information, if any
Employee’s Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

Step 1: Enter Personal Information

(a) First name and middle initial
   John

(b) Last name
   Smith

(c) Social security number
   123-45-6789
   Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

123 Main Street
Hometown, TX 12345

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do only one of the following.

(a) Reserved for future use.

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; or

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

TIP: If you have self-employment income, see page 2.

Step 3: Claim Dependent and Other Credits

If your total income will be $200,000 or less ($400,000 or less if married filing jointly):

Multiply the number of qualifying children under age 17 by $2,000

Multiply the number of other dependents by $500

Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here

3 $ 0.00

Step 4 (optional): Other Adjustments

(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won’t have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income

4(a) $ 

(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here

4(b) $ 

(c) Extra withholding. Enter any additional tax you want withheld each pay period

4(c) $ 

NONRESIDENT ALIEN

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

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

Date

Employers Only

Employer’s name and address
First date of employment
Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 3.
Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

**Form W-8BEN**

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.

---

**Do NOT use this form if:**

- 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

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

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 or approved electronic signature

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

john smith

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

Hand written or electronic signature

Date (MM-DD-YYYY)

---

Form W-8BEN (Rev. 2-2014)

For Paperwork Reduction Act Notice, see separate instructions.
Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

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.

<table>
<thead>
<tr>
<th>IF you are a nonresident alien individual who is receiving . . .</th>
<th>THEN, if you are the beneficial owner of that income, use this form to claim . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compensation for independent personal services performed in the United States</td>
<td>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.</td>
</tr>
<tr>
<td>Compensation for dependent personal services performed in the United States</td>
<td>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.</td>
</tr>
<tr>
<td>Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent</td>
<td>A tax treaty withholding exemption for part or all of both types of income.</td>
</tr>
</tbody>
</table>

DO NOT Use This Form . . .

<table>
<thead>
<tr>
<th>IF you are a beneficial owner who is . . .</th>
<th>INSTEAD, use . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation</td>
<td>Form W-4 (See page 2 of the Instructions for Form 8233 for how to complete Form W-4.)</td>
</tr>
<tr>
<td>Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent</td>
<td>Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income</td>
</tr>
<tr>
<td>Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services</td>
<td>Form W-8BEN</td>
</tr>
</tbody>
</table>

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
   Beijing, 123

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

6. U.S. visa type
   F1

7a. Country issuing passport
   China, People’s Republic of

7b. Passport number
   zzzzzzzzz

8. Date of entry into the United States
   7/29/2013

9a. 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.

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

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 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.

Signature of beneficial owner (or individual authorized to sign for beneficial owner) Hand written or electronic signature

Part IV Withholding Agent Acceptance and Certification

Name Texas A&M University Campus

Employer identification number 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 College Station, TX 77843-1261

Telephone number 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

<table>
<thead>
<tr>
<th>Name (Last, First)</th>
<th>Country of Tax Residence</th>
<th>Social Security Number/ITIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>smith, john</td>
<td>China, People's Republic of</td>
<td>123456789</td>
</tr>
</tbody>
</table>

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 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 or approved electronic signature. Date: Hand written or electronic signature.
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.