



Tax Summary Report

Summary of Information Entered Into GLACIER™:	
Name: SSN / ITIN: Email Address: Country of Tax Residence: Country of Citizenship: Current Immigration Status: Date of Entry to U.S.: Immigration Status Expiration: Original Immigration Status:	 Changed Immigration Status? Immigration Status Change Date: Estimated Date of Departure:
Tax Determinations and Results Based on the data entered, GLACIER has made the following determinations:	
Tax Residency Status:	
Residency Status Change Date:	
Residency Status Start Date:	
Residency Status Change Date 2 (if applicable):	
Residency Status Start Date 2 (if applicable):	
Applicable Tax Withholding Rate: <i>(If Tax Treaty Does Not Apply or Form Is Not Submitted)</i> Tax Treaty Exemption Status: Tax Treaty Time Limit: Tax Treaty Exemption Period: Tax Treaty Dollar Limit:	
FICA Tax Status:	FICA Tax Start/Change Date:
Required Forms and Document Copies Attach the following Forms and Documents to the Tax Summary Report	
<i>Please print, sign and submit with Tax Summary Report</i> Required Forms:	<i>Please copy and submit with Tax Summary Report</i> Required Document Copies:
Certification	
Signature:	Date:



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 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:

If you have any questions, please contact the Institution Administrator.

Thank you for your prompt attention to this matter.

Additional Information, if any

Employee's Withholding Allowance Certificate

OMB No. 1545-2159

2011

► **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.**

1 Type or print your first name and middle initial.	Last name	2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		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. ► <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	5	
6 Additional amount, if any, you want withheld from each paycheck	6	\$
7 I claim exemption from withholding for 2011, 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

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

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

Date ►

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)
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Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

OMB No. 1545-1621

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual W-9
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-8ECI or W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) W-8ECI or W-8EXP

Instead, use Form:

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary W-8IMY

Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization
3 Type of beneficial owner: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation	
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
5 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
6 U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

- a The beneficial owner is a resident ofwithin the meaning of the income tax treaty between the United States and that country.
- b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- c The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).
- d The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).
- e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Articleof the treaty identified on line 9a above to claim a% rate of withholding on (specify type of income):
 Explain the reasons the beneficial owner meets the terms of the treaty article:

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV 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:

1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
2 The beneficial owner is not a U.S. person,
3 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 income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
4 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.

Sign Here ▶ _____
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting



For Information Only

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

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 65 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.