

Tax Summary Report

Summary of Information Entered Into GLACIER™:

Name: Yanran Li SSN / ITIN: ApplyForSSN Email Address: yanranli@hsph.harvard.edu Country of Tax Residence: China, People's Republic of Country of Citizenship: China, People's Republic of Current Immigration Status: F1 Student Original Immigration Status: Immigration Status Expiration: December 16, 2022 Harvard ID or Supplier#: 61463569 Additional Supplier#:	Changed Immigration Status? No Immigration Status Change Date: Date of Entry to U.S.: August 15, 2021 Estimated Date of Departure: December 16, 2022	2021 - 41 Days 2019 - 120 Days
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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, 2025 to Resident Alien
Residency Status Start Date:	January 1, 2025 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 (Weekly)
Tax Treaty Exemption Status:	Taxable
Tax Treaty Time Limit:	Not Applicable
Tax Treaty Exemption Period:	Not Applicable
Tax Treaty Dollar Limit:	Not Applicable
FICA Tax Status: Exempt	FICA Tax Start Date: January 1, 2025

Required Forms and Document Copies Attach the following Forms and Documents to the Tax Summary Report

<p><i>Please print, sign and submit with Tax Summary Report</i></p> <p>Required Forms:</p> <p>Form W-4</p> <p>State Tax Form</p>	<p><i>Please copy and submit with Tax Summary Report</i></p> <p>Required Document Copies:</p> <p>Form I-20</p> <p>Form I-94/I-94W Card</p> <p>Visa Sticker/Stamp (in Passport)</p>
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Certification

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

Signature:	Date:
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Tax Summary Report Instructions

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:

Please provide your completed GLACIER submission (signed forms and copy of required documents) once you are able to enter the U.S., even if that is beyond 10 days:

<https://nratax.oc.finance.harvard.edu/faq/how-can-i-get-assistance-and-submit-glacier-information-during-harvards-prolonged-closure>

GLACIER Administrator: Natasha Rivera
Nonresident Alien Compliance Manager
nratax_ufs@harvard.edu
617-495-8500ext5

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

Based on the information provided, you have indicated that you have recently or will soon apply for a U.S.-issued Social Security Number ("SSN"). President and Fellows of Harvard College is required to collect your SSN or a copy of receipt of application for a SSN when making any payments to you. Please make a copy of your social security card or application for SSN and provide it as soon as possible to the Institution Administrator.

Employee's Withholding Certificate

OMB No. 1545-0074

- ▶ **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.**

2021**Step 1:
Enter
Personal
Information**

(a) First name and middle initial Yanran	Last name Li	(b) Social security number
Address 60 Clearway St Apt 5, Boston, MA		▶ 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 .
City or town, state, and ZIP code Boston, MA 02115		
(c) <input checked="" type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying widow(er) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the estimator at www.irs.gov/W4App, and privacy.

**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) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); **or**
 (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **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 accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld ▶ ☐

TIP: To be accurate, submit a 2021 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

**Step 3:
Claim
Dependents**

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 and 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)
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FORM
M-4

MASSACHUSETTS EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Rev. 11/19



Print full name

Social Security no.

Print home address.....

City..... State..... Zip

Employee:

File this form with your employer. Otherwise, Massachusetts Income Taxes will be withheld from your wages without exemptions.

Employer:

Keep this certificate with your records. If the employee is believed to have claimed excessive exemptions, the Massachusetts Department of Revenue should be so advised.

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

1. Your personal exemption. Write the figure "1." If you are age 65 or over or will be before next year, write "2"
 2. If married and if exemption for spouse is allowed, write the figure "4." If your spouse is age 65 or over or will be before next year and if otherwise qualified, write "5." See Instruction C.
 3. Write the number of your qualified dependents. See Instruction D.
 4. Add the number of exemptions which you have claimed above and write the total.
 5. Additional withholding per pay period under agreement with employer \$
- A. ☐ Check if you will file as head of household on your tax return.
- B. ☐ Check if you are blind. C. ☐ Check if spouse is blind and not subject to withholding.
- D. ☐ Check if you are a full-time student engaged in seasonal, part-time or temporary employment whose estimated annual income will not exceed \$8,000.

EMPLOYER: DO NOT withhold if Box D is checked.

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Date. Signed

THIS FORM MAY BE REPRODUCED

THE COMMONWEALTH OF MASSACHUSETTS, DEPARTMENT OF REVENUE

A. Number. The more exemptions you claim on this certificate, the less tax withheld from your employer. If you claim more exemptions than you are entitled to, civil and criminal penalties may be imposed. However, you may claim a smaller number of exemptions without penalty. If you do not file a certificate, your employer must withhold on the basis of no exemptions.

If you expect to owe more income tax than will be withheld, you may either claim a smaller number of exemptions or enter into an agreement with your employer to have additional amounts withheld.

You should claim the total number of exemptions to which you are entitled to prevent excessive overwithholding, unless you have a significant amount of other income. Underwithholding may result in owing additional taxes to the Commonwealth at the end of the year.

If you work for more than one employer at the same time, you must not claim any exemptions with employers other than your principal employer.

If you are married and if your spouse is subject to withholding, each may claim a personal exemption.

B. Changes. You may file a new certificate at any time if the number of exemptions increases. You must file a new certificate within 10 days if the number of exemptions previously claimed by you decreases. For example, if during the year your dependent son's income indicates that you will not

provide over half of his support for the year, you must file a new certificate.

C. Spouse. If your spouse is not working or if she or he is working but not claiming the personal exemption or the age 65 or over exemption, generally you may claim those exemptions in line 2. However, if you are planning to file separate annual tax returns, you should not claim withholdingg exemptions for your spouse or for any dependents that will not be claimed on your annual tax return.

If claiming a spouse, write "4" in line 2. Entering "4" makes a withholding system adjustment for the \$4,400 exemption for a spouse.

D. Dependent(s). You may claim an exemption in line 3 for each individual who qualifies as a dependent under the Federal Income Tax Law. In addition, if one or more of your dependents will be under age 12 at year end, add "1" to your dependents total for line 3.

You are not allowed to claim "federal withholding deductions and adjustments" under the Massachusetts withholding system.

If you have income not subject to withholding, you are urged to have additional amounts withheld to cover your tax liability on such income. See line 5.

IF THE ALLOWABLE MASSACHUSETTS WITHHOLDING EXEMPTIONS ARE THE SAME AS YOU ARE CLAIMING FOR U.S. INCOME TAXES, COMPLETE U.S. FORM W-4 ONLY.



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? To comply with the U.S. tax laws, your *U.S. Tax Residency Status* must be determined. The Substantial Presence Test determines whether an individual is a *Nonresident Alien* or *Resident Alien* for U.S. tax withholding and reporting. **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 are an employee and receive Dependent Compensation (salary or wages), you are generally required to complete Form W-4 as "Single", regardless of your actual marital status.
- 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, and Required Registration Fees) or *Taxable items* (including, but 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 your Institution's **GLACIER** 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. For instructions of how to submit your forms and documents, please refer to the instruction page generated with your forms; DO NOT send your forms to the **GLACIER** Support Center.

Where Can I Get More Information? If you have additional questions about **why** you were asked to complete **GLACIER**, please contact your Institution's **GLACIER** Administrator or the person at your institution who asked you to complete **GLACIER**. If you have questions about **GLACIER** or the U.S. tax system, please contact the **GLACIER** Support Center.