

Tax Summary Report

Summary of Information Entered Into GLACIER™:		
Name:	JULIAN JAY KWANG LEONG	2015 - 37 Days
SSN / ITIN:	AppliedForSSN	2014 - 245 Days
Email Address:	jjeong@wisc.edu	2013 - 132 Days
Country of Tax Residence:	Malaysia	
Country of Citizenship:	Malaysia	
Current Immigration Status:	F1 Student	
Date of Entry to U.S.:	August 22, 2013	Changed Immigration Status? No
Immigration Status Expiration:	December 31, 2015	Immigration Status Change Date:
Original Immigration Status:		
Employee ID:	00822623	Estimated Date of Departure: May 31, 2016
Responsible Administrator:	Allison Niles	
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/Wages/Salary		
Applicable Tax Withholding Rate: (If Tax Treaty Does Not Apply or Form Is Not Submitted)	Single, 1 (Bi-Weekly)	TAX
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/Change Date: January 1, 2018
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>		<i>Please copy and submit with Tax Summary Report</i>
Required Forms:		Required Document Copies:
Form W-4		Form I-20
		Form I-94/I-94W Card
		Visa Sticker/Stamp (in Passport)
Certification		
I hereby declare that the information provided by me to University of Wisconsin System 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 University of Wisconsin System as soon as possible so that this information and/or my U.S. tax status may be updated.		
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 3 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:

Allison Niles
Payroll & Benefits Sys Specialist
University of Wisconsin System
21 N. Park Street, Ste 5101
Madison, WI 537151218
Telephone : 608-262-4442
Facsimile : 608-262-8436
aniles@ohr.wisc.edu

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

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"). University of Wisconsin System 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 Allowance Certificate

OMB No. 1545-0074

2015

► **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 Your first name and middle initial JULIAN J		Last name LEONG		2 Your social security number	
Home address (number and street or rural route) 210 North Charter Street Apartment 303			3 <input checked="" 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 Madison, WI 53715			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	1
6 Additional amount, if any, you want withheld from each paycheck Nonresident Alien				6	\$
7 I claim exemption from withholding for 2015, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • 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 ►					

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) B	10 Employer identification number (EIN)
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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.