



# Tax Summary Report

## Summary of Information Entered Into GLACIER™:

<b>Name:</b>	Xuewei Jiang	2015 - 297 Days 2014 - 303 Days 2013 - 332 Days 2012 - 284 Days 2011 - 143 Days
<b>SSN / ITIN:</b>	092-99-3215	
<b>Email Address:</b>	xueweijiang0313@gmail.com	
<b>Country of Tax Residence:</b>	China, People's Republic of	
<b>Country of Citizenship:</b>	China, People's Republic of	
<b>Current Immigration Status:</b>	F1 Student	
<b>Original Immigration Status:</b>		
<b>Immigration Status Expiration:</b>	May 31, 2021	<b>Changed Immigration Status?</b> No
<b>Department Name:</b>	Marshall School of Business	<b>Immigration Status Change Date:</b>
<b>USC ID Number:</b>	8872791406	<b>Date of Entry to U.S.:</b> August 11, 2011
		<b>Estimated Date of Departure:</b> May 31, 2021

## Tax Determinations and Results Based on the data entered, GLACIER has made the following determinations:

<b>Tax Residency Status:</b>	Resident Alien for U.S. Tax Purposes
<b>Residency Status Change Date:</b>	Not Applicable
<b>Residency Status Start Date:</b>	Not Applicable
<b>Residency Status Change Date 2 (if applicable):</b>	
<b>Residency Status Start Date 2 (if applicable):</b>	
<b>Compensation/Wages/Salary</b>	
<b>Applicable Tax Withholding Rate:</b> <i>(If Tax Treaty Does Not Apply or Form Is Not Submitted)</i>	As Requested on Form W-4
<b>Tax Treaty Exemption Status:</b>	Taxable
<b>Tax Treaty Time Limit:</b>	Not Applicable
<b>Tax Treaty Exemption Period:</b>	Not Applicable
<b>Tax Treaty Dollar Limit:</b>	Not Applicable

TAX

<b>FICA Tax Status:</b> Taxable (*Exempt if Student)	<b>FICA Tax Start Date:</b>
--	-----------------------------

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

## Certification

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

<b>Signature:</b>	<b>Date:</b> 05/29/2020
-------------------	-------------------------



## 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:**

Your HR Payroll Analyst  
Or Your Supervisor  
The University of Southern California  
Your School or Department  
Los Angeles, CA 90089  
Telephone : 213-740-8855  
payroll@usc.edu

**All Required Forms and Document Copies must be submitted within 5 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 entered, you are a Resident Alien for Tax Purposes. As such, you may have tax withheld from your payments in the same manner as a U.S. citizen. You must print and complete the blank Form W-4 provided to you by GLACIER and submit the form with your Tax Summary Report to your GLACIER Institution Administrator or Payroll Department.

# 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.**

**2020**

<b>Step 1: Enter Personal Information</b>	(a) First name and middle initial Xuewei	Last name Jiang	(b) Social security number 092 99 3215
	Address 1000 Escalon Apt. K2087		▶ <b>Does your name match the name on your social security card?</b> If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
	City or town, state, and ZIP code Sunnyvale, CA 94085		
	(c) <input type="checkbox"/> Single or Married filing separately <input checked="" type="checkbox"/> <b>Married filing jointly</b> (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 online estimator, 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](http://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 2020 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.)

<b>Step 3: Claim Dependents</b>	If your 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 . . . . .	<b>3</b>	\$ _____
<b>Step 4 (optional): Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> 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 . . . . .	<b>4(a)</b>	\$ _____
	(b) <b>Deductions.</b> 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 . . . . .	<b>4(b)</b>	\$ _____
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .	<b>4(c)</b>	\$ _____

**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**

<b>Employers Only</b>	Employer's name and address	First date of employment	Employer identification number (EIN)



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 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.