

## **IRS special rules for Nonresidents completing the Form W-4**

If a foreign national is not eligible or not claiming wage tax treaty, submits IRS Form W-4 Employee's Withholding Allowance Certificate.

A Social Security number is required to complete IRS Form W-4.

Withholding will default to single and zero allowances if IRS Form W-4 is not submitted.

Special rules apply to nonresident aliens for tax purposes filling out IRS Form W-4.

If a nonresident does not complete the Form W-4 in the required manner above, the UW is required to treat the Form W-4 as invalid and withhold at "single with no allowances".

Please read instructions carefully.

# Form W-4 (2013)

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2013 expires February 17, 2014. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,000 and includes more than \$350 of unearned income (for example, interest and dividends).

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity

income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

**Nonresident alien.** If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2013. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

**Future developments.** Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at [www.irs.gov/w4](http://www.irs.gov/w4).

## Personal Allowances Worksheet (Keep for your records.)

<b>A</b>	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .	<b>A</b>	<input type="text"/>
<b>B</b>	Enter "1" if: • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. . . . .	<b>B</b>	<input type="text"/>
<b>C</b>	Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . .	<b>C</b>	<input type="text"/>
<b>D</b>	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .	<b>D</b>	<input type="text"/>
<b>E</b>	Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above) . . . . .	<b>E</b>	<input type="text"/>
<b>F</b>	Enter "1" if you have at least \$1,900 of <b>child or dependent care expenses</b> for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.) . . . . .	<b>F</b>	<input type="text"/>
<b>G</b>	<b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$85,000 (\$95,000 if married), enter "2" for each eligible child; then <b>less "1"</b> if you have three to six eligible children or <b>less "2"</b> if you have seven or more eligible children. • If your total income will be between \$85,000 and \$84,000 (\$95,000 and \$119,000 if married), enter "1" for each eligible child . . . . .	<b>G</b>	<input type="text"/>
<b>H</b>	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶	<b>H</b>	<input type="text"/>

For accuracy, complete all worksheets that apply.   
 • If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.   
 • If you are **single** and **have more than one job** or are **married** and **you and your spouse both work** and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.   
 • If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

Separate here and give Form W-4 to your employer. Keep the top part for your records.

<b>Form W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b> ▶ 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.		OMB No. 1545-0074 <b>2013</b>	
1 Your first name and middle initial <input type="text"/>		Last name <input type="text"/>		2 Your social security number <input type="text"/>	
Home address (number and street or rural route) <input type="text"/>		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If you are legally separated, or spouse is a nonresident alien, check the "Single" box.		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"/>	
City or town, state, and ZIP code <input type="text"/>		5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) <input type="text"/>		6 Additional amount, if any, you want withheld from each paycheck <input type="text"/>	
7 I claim exemption from withholding for 2013, 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. ▶ <input type="checkbox"/>		8 Employee's signature <input type="text"/>		9 Date <input type="text"/>	
8 Employee's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) <input type="text"/>		9 Office code (optional) <input type="text"/>		10 Employer identification number (EIN) <input type="text"/>	

**Instructions:**

1. Enter your first name, middle initial and last name.
2. Enter your social security number. **(Do not fill out this form if you do not have a Social Security number.)**
  
- 3a. Enter your local address (number and street name).
  
- 3b. Enter City, State, and Zip code.
  
4. **Check single**, regardless of actual marital status.
5. **Claim only one allowance.**  
(Residents of Canada, Mexico or Korea may claim more than one allowance.)
6. Write "Nonresident Alien" or "NRA" above the dotted line on line 6 of the Form W-4.
7. Do not claim "exempt"  
(If you are "exempt" because of a tax treaty, complete IRS [Form 8233](#).)
8. Sign this form.
9. Date this form.

**Submit IRS Form W-4 to Payroll Office, Box 359555.**

For more information please refer to IRS special rules for nonresidents (See [IRS Publication](#))