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

**A.** Enter "1" for yourself if no one else can claim you as a dependent.

- 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.** Enter "1" if:

- 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.

**C.** Enter "1" for your spouse. 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.)

**D.** Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.

**E.** Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above).

**F.** Enter "1" if you have at least $1,900 of child or dependent care expenses 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.)

**G.** Child Tax Credit:

- If your total income will be less than $65,000 ($95,000 if married), enter "2" for each eligible child; then "less 1" if you have three or six eligible children or less 2" if you have seven or more eligible children.

**H.** 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.)

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.

### Employer’s Withholding Allowance Certificate

**1.** Your first name and middle initial

**2.** Last name

**3.** Your social security number

**4.** Home address (number and street or rural route)

**5.** City or town, state, and ZIP code

**6.** Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)

**7.** Additional amount, if any, you want withheld from each paycheck

**8.** 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.

**9.** 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.

**10.** Employee’s signature

**11.** Date

For Privacy Act and Paperwork Reduction Act Notice, see page 2.
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)