

# Instructions for completing the Federal Portion of the Form

## UC W-4NR/DE 4 2019

### Nonresident Alien Employee's Federal-State Withholding Allowance Certificate

#### Part I: General Instructions

Complete Form UC W-4NR/DE 4 so your employer can withhold the correct Federal income tax from your pay.

The Internal Revenue Code restricts a nonresident alien's filing status, limits the number of allowable exemptions, and requires additional tax to be withheld from wage payments because a nonresident alien cannot claim the standard deduction. Refer to IRS [Publication 515](#), Withholding of Tax on Nonresident Aliens and Foreign Corporations and [IRS Notice 1036](#) for more information.

Whenever your personal income tax withholding status changes, you should submit a new form to your employer.

#### Who May Use This Form

This form is intended for use by nonresident alien individuals who are employed in the U.S.

Any individual who is not a citizen or resident of the United States is a nonresident alien. An alien individual meeting either the "green card test" or the "substantial presence test" for the calendar year is a resident alien for tax purposes. Any person not meeting either test is a nonresident alien for tax purposes.

To ensure that the proper amount of Federal tax is withheld, it is essential to establish your residency status with your employer prior to completion of this form.

A resident alien should complete the Form UC W-4/DE 4.

For more information on resident and nonresident alien status, the tests for residence (including the substantial presence test), see [Publication 519](#), U.S. Tax Guide for Aliens.

#### Specific Instructions for Form UC W-4NR/DE 4

The following instructions are for those items that are not self-explanatory:

##### Part 1 - Federal Tax Filing Status and Allowances

1. Nonresident aliens may only claim "Single" marital status on line 1 (regardless of your actual marital status).

2. Claim "0" (zero) or "1" withholding allowance on line 2.

Please note that Nonresident Aliens cannot claim "Exempt" withholding status on this form. (See Tax Treaties.)

#### Residents of Canada, Mexico, or a U.S. national:

If you are a resident of Canada, Mexico, or a U.S. national (i.e., a citizen of America Samoa or a Northern Mariana Islander who chose to become a U.S. national) you may claim an allowance for your spouse if the following conditions are met:

- A joint tax return is not filed,
- Your spouse had no gross income for U.S. tax purposes, and
- Your spouse cannot be claimed as a dependent by another taxpayer
- In addition, you can claim an allowance for your dependents that meet the dependency tests. See [Publication 501](#) for dependency rules.

Enter the total number of allowances you are claiming on line 2.

#### Residents of South Korea

If you are a resident of South Korea you may be able to claim an allowance for your spouse and dependents if the following additional conditions are met:

- Your spouse and all children claimed must live with you in the U.S. at some time during the tax year, and
- The additional deduction for allowances must be prorated based on the ratio of your U.S. source gross income effectively connected with a U.S. trade or business. See [Publication 519](#) for the rules regarding the proration.

Enter the total number of allowances you are claiming on line 2.

#### Students and Business Apprentices from India

If you are a student or a business apprentice who is eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty, you can claim additional withholding allowances on line 2 for your spouse and dependents if the following conditions are met:

- Your spouse had no gross income for U.S. tax purposes, and
- A joint tax return is not filed, and
- Your spouse cannot be claimed as a dependent by another taxpayer.
- You may also claim additional exemptions for children who reside with you with certain restrictions including meeting all residency tests. See [IRS Publication 515](#) for more details.
- You may not claim exemptions for dependents who are admitted to the U.S. on an "F-2", "J-2", or "M-2" visas unless such dependents have become resident aliens.

Enter the total number of allowances you are claiming on line 2.

See [IRS Pub 519](#) for more information on claiming exemptions.

#### Tax Treaties

The U.S. has income tax treaties with a number of foreign countries under which teachers, researchers professors, trainees and scholarship recipients of those countries are exempt from Federal tax on income received from teaching and research activities. If you are eligible to claim tax treaty benefits you must give your Withholding agent a Form 8233 and a tax treaty statement or Form UC W-8BEN to obtain these benefits.

For more information on U.S. tax treaties see [Publication 901](#), U.S. Tax Treaties.

#### Services Performed Outside the United States

Compensation paid to a nonresident alien for services performed entirely outside the U.S. is considered to be foreign source income; therefore no U.S. tax withholding is required. However, if you perform services within and without the U.S., the total amount of compensation must be prorated based on the total amount paid and total time related with the performance of services.