

**UNIVERSITY OF CALIFORNIA
Nonresident Alien Scholarship and Fellowship Recipients
Federal Withholding Allowance Certificate**

This form should be completed by a nonresident alien recipient of a U.S. source grant or scholarship who is entitled to reduced withholding on the taxable part of his or her grant or scholarship. However, this form should not be completed by a nonresident alien who is married to a citizen or resident of the U.S. and who elects to file a joint return. In addition, do not complete this Form UC W-4NR unless both of the following statements apply to you:

- I am a nonresident of the U.S. currently in the U.S. under an F or J visa. If this statement applies to you, check the appropriate box:
 F J
- One of the following statements applies (check the appropriate box):
 I have been in the U.S. for more than one tax year and have filed a U.S. income tax return for the previous year.
 I have not been in the U.S. long enough to have to file a return, but will file a timely U.S. tax return for the current year.

Enter the name of the country of your residency here _____.

1. Type or print your first name, middle initial, and last name	2. Taxpayer Identification Number
3. Home Address (number and street)	City or town, state, and Zip code
4. Marital Status: Single (See Instructions)	5. If your last name differs from that on your social security card, check here and call 1-800-772-1213 for a new card -----> <input type="checkbox"/>

ANNUAL REDUCED WITHHOLDING WORKSHEET

A - Personal Exemption:

Enter the prorated amount of the personal exemption for the tax year to which the reduced withholding applies. Refer to instructions for Line A. A \$ _____

B - Away-from-Home Expense:

Enter the amount of any away-from-home expenses for meals, lodging, and transportation. (See Instructions) B \$ _____

C - Standard Deduction:

A student from India who qualifies for the provision of the U.S. - India income tax treaty may be eligible to claim the standard deduction. All other nonresident aliens must enter "0". (See Instructions) C \$ _____

D - Spouse:

Enter "1" for your spouse. You may choose to enter "0" if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld). D _____

E - Dependents:

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

F - Add lines D and E and enter the total here. F _____

G - Multiply line F times \$3,650. Prorate this amount for the tax year and enter the result here. (See Instructions) G\$ _____

H - Total Exemption Amount: Add lines A, B, C, and G and enter the total amount here. H\$ _____

Under penalty of perjury, I certify that I am entitled to the section 162 deductions included on line B of this Form UC-W4NR and I do not anticipate staying in the U.S. for more than 12 months. Additionally, I am entitled to the number of withholding allowances claimed on this certificate and that I will file a timely Form 1040NR.

Signature _____ **Date** _____

PRIVACY NOTIFICATIONS

STATE

The State of California Information Practices Act of 1977 (effective July 1, 1978) requires the University to provide the following information to individuals who are asked to supply information about themselves.

The principal purpose for requesting the information on this form is for payment of earnings and for miscellaneous payroll and personnel matters such as, but not limited to, withholding taxes, benefits administration, and changes in title and pay status. University policy and state and federal statutes authorize the maintenance of this information.

Furnishing all information requested on this form is mandatory--failure to provide such information will delay or may even prevent completion of the action for which the form is being filled out, and will result in your being treated as a single person who claims no withholding allowances. Information furnished on this form may be used by various University departments for payroll and personnel administration and will be transmitted to the federal and state governments as required by law.

Individuals have the right to review their own records in accordance with University personnel policy and collective bargaining agreements. Information on applicable policies and agreements can be obtained from campus or Office of the President Staff and Academic Personnel Offices.

The officials responsible for maintaining the information contained on this form are campus Office of the President Staff and Academic Personnel Managers or campus Accounting Officers.

FEDERAL:

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f) (2) (A) and 6109 and their regulations. **Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties.**

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, and the District of Columbia for use in administering their tax laws, and using it in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

Instructions for Completing the Nonresident Alien - Scholarship and Fellowship Recipients Federal Withholding Allowance Certificate

The Form UC W-4NR must be completed on an annual basis by nonresident alien scholarship and fellowship recipients who wish to claim reduced withholding with respect to the taxable portion of their award. U.S. source scholarships and fellowships awarded to foreign students that are not excludable from gross income are subject to Federal withholding at a rate of 14%. Because this rate may exceed the actual tax liability of the foreign scholarship or fellowship recipient, Revenue Procedure 88-24 establishes reduced withholding procedures to approximate the actual tax liability of the recipient. For most University visitors, the reduced withholding procedures apply only to payments made to nonresident alien scholarship and fellowship recipients holding an "F" or "J" visa. Each recipient who files a Form UC W-4NR must also file an annual U.S. income tax return to be allowed the exemptions and deduction claimed on that form. In addition, recipients may claim away-from-home expenses only if their stay in the U.S. is anticipated to be for one year or less.

Personal Information:

1. Name: Enter your name.
2. Taxpayer Identification Number: Enter your Social Security Number or Individual Taxpayer Identification Number.
3. Address: Enter your U.S. address.
4. Marital Status: Nonresident aliens can only claim single marital status regardless of actual marital status.
5. Name Change: Mark this box only if your last name has changed since receiving your Social Security card.

Line A - Personal Exemption: Enter the prorated amount of the personal exemption for the tax year to which the reduced withholding applies. For 2010, the personal exemption amount is \$3,650. To prorate this amount, divide it by 365 and multiply the result by the number of days in the tax year during which will be present in the U.S.

Line B - Away-from-Home Expenses: The away-from-home expenses include meals, lodging, transportation, and other expenses deductible under Internal Revenue Code section 162 (note that only 50% of meal expenses are deductible.) If the actual expenses are known at the time that this Form UC W-4NR is completed, the actual amount should be included on line B. If, however, the actual amount of these expenses is not known at the time the Form UC W-4NR is completed, a per diem rate of \$18.00 per day should be used. (The \$18.00 rate is the U.S. government per diem allowance rate under the Federal Travel Regulations in effect for participants in the Career Education Program).

Line C - Standard Deduction: The standard deduction is \$5,700 for both and married persons. A student or grantee who qualifies under Article 21(2) of the U.S.-India Income Tax Treaty may enter the standard deduction if he or she does not claim away-from-home expenses or other itemized deductions.

Line D & E - Spouse and Dependents: Nonresident aliens generally are not allowed to claim additional personal or dependency allowances. Therefore, leave lines D and E blank unless you are a resident of one of the following countries:

- Residents of Canada, Mexico, and U.S. Nationals, (i.e., Northern Mariana Islands and American Samoa) are entitled to claim the same personal allowances as U.S. citizens; residents of Korea are entitled to claim an allowance for themselves, their spouse and dependent children who are present with them in the U.S. at some time during the tax year.
- Students from India are entitled to claim one additional allowance for a spouse, based upon benefits set forth in the U.S. - India income tax treaty.

Line G - To prorate the amount, divide it by 365, and multiply the result times the number of days in the tax year during which you will be present in the U.S.

Line H - Total Exemption Amount: To determine the annual exemption amount for the current tax year, add lines A, B, C, and G.