

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

| | | | |
|---|--|-----------|---|
| Step 1: Enter Personal Information | (a) First name and middle initial | Last name | (b) Social security number |
| | Address | | ▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov . |
| | City or town, state, and ZIP code | | |
| | (c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (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 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.)

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

| | | | |
|----------------------------------|--|--|----------------------|
| 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 |

| | | | |
|---------------------------|-----------------------------|--------------------------|--------------------------------------|
| Employers Only | Employer's name and address | First date of employment | Employer identification number (EIN) |
|---------------------------|-----------------------------|--------------------------|--------------------------------------|

General Instructions

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505.

Exemption from withholding. You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 and you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero (or less than the sum of lines 18a, 18b, and 18c), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2020 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1a, 1b, and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2021.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as the additional Medicare tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

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

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. Step 3 of Form W-4 provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b)—Multiple Jobs Worksheet *(Keep for your records.)*



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 **Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3 **1** \$ _____

- 2 **Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a **2a** \$ _____
 - b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b **2b** \$ _____
 - c Add the amounts from lines 2a and 2b and enter the result on line 2c **2c** \$ _____

- 3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. **3** _____

- 4 **Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) **4** \$ _____

Step 4(b)—Deductions Worksheet *(Keep for your records.)*



- 1 Enter an estimate of your 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income **1** \$ _____

- 2 Enter: $\left\{ \begin{array}{l} \bullet \$24,800 \text{ if you're married filing jointly or qualifying widow(er)} \\ \bullet \$18,650 \text{ if you're head of household} \\ \bullet \$12,400 \text{ if you're single or married filing separately} \end{array} \right\}$ **2** \$ _____

- 3 If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-" . . . **3** \$ _____

- 4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Schedule 1 (Form 1040 or 1040-SR)). See Pub. 505 for more information . . . **4** \$ _____

- 5 **Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 **5** \$ _____

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. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may 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, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use 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.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Widow(er)

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$0 | \$220 | \$850 | \$900 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,210 | \$1,870 | \$1,870 |
| \$10,000 - 19,999 | 220 | 1,220 | 1,900 | 2,100 | 2,220 | 2,220 | 2,220 | 2,220 | 2,410 | 3,410 | 4,070 | 4,070 |
| \$20,000 - 29,999 | 850 | 1,900 | 2,730 | 2,930 | 3,050 | 3,050 | 3,050 | 3,240 | 4,240 | 5,240 | 5,900 | 5,900 |
| \$30,000 - 39,999 | 900 | 2,100 | 2,930 | 3,130 | 3,250 | 3,250 | 3,440 | 4,440 | 5,440 | 6,440 | 7,100 | 7,100 |
| \$40,000 - 49,999 | 1,020 | 2,220 | 3,050 | 3,250 | 3,370 | 3,370 | 4,570 | 5,570 | 6,570 | 7,570 | 8,220 | 8,220 |
| \$50,000 - 59,999 | 1,020 | 2,220 | 3,050 | 3,250 | 3,570 | 4,570 | 5,570 | 6,570 | 7,570 | 8,570 | 9,220 | 9,220 |
| \$60,000 - 69,999 | 1,020 | 2,220 | 3,050 | 3,440 | 4,570 | 5,570 | 6,570 | 7,570 | 8,570 | 9,570 | 10,220 | 10,220 |
| \$70,000 - 79,999 | 1,020 | 2,220 | 3,240 | 4,440 | 5,570 | 6,570 | 7,570 | 8,570 | 9,570 | 10,570 | 11,220 | 11,240 |
| \$80,000 - 99,999 | 1,060 | 3,260 | 5,090 | 6,290 | 7,420 | 8,420 | 9,420 | 10,420 | 11,420 | 12,420 | 13,260 | 13,460 |
| \$100,000 - 149,999 | 1,870 | 4,070 | 5,900 | 7,100 | 8,220 | 9,320 | 10,520 | 11,720 | 12,920 | 14,120 | 14,980 | 15,180 |
| \$150,000 - 239,999 | 2,040 | 4,440 | 6,470 | 7,870 | 9,190 | 10,390 | 11,590 | 12,790 | 13,990 | 15,190 | 16,050 | 16,250 |
| \$240,000 - 259,999 | 2,040 | 4,440 | 6,470 | 7,870 | 9,190 | 10,390 | 11,590 | 12,790 | 13,990 | 15,520 | 17,170 | 18,170 |
| \$260,000 - 279,999 | 2,040 | 4,440 | 6,470 | 7,870 | 9,190 | 10,390 | 11,590 | 13,120 | 15,120 | 17,120 | 18,770 | 19,770 |
| \$280,000 - 299,999 | 2,040 | 4,440 | 6,470 | 7,870 | 9,190 | 10,720 | 12,720 | 14,720 | 16,720 | 18,720 | 20,370 | 21,370 |
| \$300,000 - 319,999 | 2,040 | 4,440 | 6,470 | 8,200 | 10,320 | 12,320 | 14,320 | 16,320 | 18,320 | 20,320 | 21,970 | 22,970 |
| \$320,000 - 364,999 | 2,720 | 5,920 | 8,750 | 10,950 | 13,070 | 15,070 | 17,070 | 19,070 | 21,290 | 23,590 | 25,540 | 26,840 |
| \$365,000 - 524,999 | 2,970 | 6,470 | 9,600 | 12,100 | 14,530 | 16,830 | 19,130 | 21,430 | 23,730 | 26,030 | 27,980 | 29,280 |
| \$525,000 and over | 3,140 | 6,840 | 10,170 | 12,870 | 15,500 | 18,000 | 20,500 | 23,000 | 25,500 | 28,000 | 30,150 | 31,650 |

Single or Married Filing Separately

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$460 | \$940 | \$1,020 | \$1,020 | \$1,470 | \$1,870 | \$1,870 | \$1,870 | \$1,870 | \$2,040 | \$2,040 | \$2,040 |
| \$10,000 - 19,999 | 940 | 1,530 | 1,610 | 2,060 | 3,060 | 3,460 | 3,460 | 3,460 | 3,640 | 3,830 | 3,830 | 3,830 |
| \$20,000 - 29,999 | 1,020 | 1,610 | 2,130 | 3,130 | 4,130 | 4,540 | 4,540 | 4,720 | 4,920 | 5,110 | 5,110 | 5,110 |
| \$30,000 - 39,999 | 1,020 | 2,060 | 3,130 | 4,130 | 5,130 | 5,540 | 5,720 | 5,920 | 6,120 | 6,310 | 6,310 | 6,310 |
| \$40,000 - 59,999 | 1,870 | 3,460 | 4,540 | 5,540 | 6,690 | 7,290 | 7,490 | 7,690 | 7,890 | 8,080 | 8,080 | 8,080 |
| \$60,000 - 79,999 | 1,870 | 3,460 | 4,690 | 5,890 | 7,090 | 7,690 | 7,890 | 8,090 | 8,290 | 8,480 | 9,260 | 10,060 |
| \$80,000 - 99,999 | 2,020 | 3,810 | 5,090 | 6,290 | 7,490 | 8,090 | 8,290 | 8,490 | 9,470 | 10,460 | 11,260 | 12,060 |
| \$100,000 - 124,999 | 2,040 | 3,830 | 5,110 | 6,310 | 7,510 | 8,430 | 9,430 | 10,430 | 11,430 | 12,420 | 13,520 | 14,620 |
| \$125,000 - 149,999 | 2,040 | 3,830 | 5,110 | 7,030 | 9,030 | 10,430 | 11,430 | 12,580 | 13,880 | 15,170 | 16,270 | 17,370 |
| \$150,000 - 174,999 | 2,360 | 4,950 | 7,030 | 9,030 | 11,030 | 12,730 | 14,030 | 15,330 | 16,630 | 17,920 | 19,020 | 20,120 |
| \$175,000 - 199,999 | 2,720 | 5,310 | 7,540 | 9,840 | 12,140 | 13,840 | 15,140 | 16,440 | 17,740 | 19,030 | 20,130 | 21,230 |
| \$200,000 - 249,999 | 2,970 | 5,860 | 8,240 | 10,540 | 12,840 | 14,540 | 15,840 | 17,140 | 18,440 | 19,730 | 20,830 | 21,930 |
| \$250,000 - 399,999 | 2,970 | 5,860 | 8,240 | 10,540 | 12,840 | 14,540 | 15,840 | 17,140 | 18,440 | 19,730 | 20,830 | 21,930 |
| \$400,000 - 449,999 | 2,970 | 5,860 | 8,240 | 10,540 | 12,840 | 14,540 | 15,840 | 17,140 | 18,450 | 19,940 | 21,240 | 22,540 |
| \$450,000 and over | 3,140 | 6,230 | 8,810 | 11,310 | 13,810 | 15,710 | 17,210 | 18,710 | 20,210 | 21,700 | 23,000 | 24,300 |

Head of Household

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$0 | \$830 | \$930 | \$1,020 | \$1,020 | \$1,020 | \$1,480 | \$1,870 | \$1,870 | \$1,930 | \$2,040 | \$2,040 |
| \$10,000 - 19,999 | 830 | 1,920 | 2,130 | 2,220 | 2,220 | 2,680 | 3,680 | 4,070 | 4,130 | 4,330 | 4,440 | 4,440 |
| \$20,000 - 29,999 | 930 | 2,130 | 2,350 | 2,430 | 2,900 | 3,900 | 4,900 | 5,340 | 5,540 | 5,740 | 5,850 | 5,850 |
| \$30,000 - 39,999 | 1,020 | 2,220 | 2,430 | 2,980 | 3,980 | 4,980 | 6,040 | 6,630 | 6,830 | 7,030 | 7,140 | 7,140 |
| \$40,000 - 59,999 | 1,020 | 2,530 | 3,750 | 4,830 | 5,860 | 7,060 | 8,260 | 8,850 | 9,050 | 9,250 | 9,360 | 9,360 |
| \$60,000 - 79,999 | 1,870 | 4,070 | 5,310 | 6,600 | 7,800 | 9,000 | 10,200 | 10,780 | 10,980 | 11,180 | 11,580 | 12,380 |
| \$80,000 - 99,999 | 1,900 | 4,300 | 5,710 | 7,000 | 8,200 | 9,400 | 10,600 | 11,180 | 11,670 | 12,670 | 13,580 | 14,380 |
| \$100,000 - 124,999 | 2,040 | 4,440 | 5,850 | 7,140 | 8,340 | 9,540 | 11,360 | 12,750 | 13,750 | 14,750 | 15,770 | 16,870 |
| \$125,000 - 149,999 | 2,040 | 4,440 | 5,850 | 7,360 | 9,360 | 11,360 | 13,360 | 14,750 | 16,010 | 17,310 | 18,520 | 19,820 |
| \$150,000 - 174,999 | 2,040 | 5,060 | 7,280 | 9,360 | 11,360 | 13,480 | 15,780 | 17,460 | 18,760 | 20,060 | 21,270 | 22,370 |
| \$175,000 - 199,999 | 2,720 | 5,920 | 8,130 | 10,480 | 12,780 | 15,080 | 17,380 | 19,070 | 20,370 | 21,670 | 22,880 | 23,980 |
| \$200,000 - 249,999 | 2,970 | 6,470 | 8,990 | 11,370 | 13,670 | 15,970 | 18,270 | 19,960 | 21,260 | 22,560 | 23,770 | 24,870 |
| \$250,000 - 349,999 | 2,970 | 6,470 | 8,990 | 11,370 | 13,670 | 15,970 | 18,270 | 19,960 | 21,260 | 22,560 | 23,770 | 24,870 |
| \$350,000 - 449,999 | 2,970 | 6,470 | 8,990 | 11,370 | 13,670 | 15,970 | 18,270 | 19,960 | 21,260 | 22,560 | 23,900 | 25,200 |
| \$450,000 and over | 3,140 | 6,840 | 9,560 | 12,140 | 14,640 | 17,140 | 19,640 | 21,530 | 23,030 | 24,530 | 25,940 | 27,240 |



NC-4 NRA Nonresident Alien Employee's Withholding Allowance Certificate

PURPOSE - If you are a nonresident alien, you must complete Form NC-4 NRA so that your employer can withhold the correct amount of State income tax from your pay. In general, a nonresident alien is an alien (not a U.S. citizen) who has not passed the green card test or the substantial presence test. (See Publication 519, U.S. Tax Guide for Aliens, for more information on the green card test and the substantial presence test.) Regardless of your actual filing status, the State income tax to be withheld will be determined as if your filing status is "Single" along with the number of allowances you claim on this form. If you do not provide a new Form NC-4 NRA to your employer before the first day of the first payroll period that ends on or after January 1, your employer is required to withhold as "Single" with zero allowances.

GENERAL INSTRUCTIONS - Complete the NC-4 NRA Allowance Worksheet on page 2. The worksheet will help you determine the number of withholding allowances you are entitled to claim based on federal and State adjustments to gross income, including the N.C. Child Deduction Amount, N.C. itemized deduction for charitable contributions, and N.C. tax credits. However, you may claim fewer allowances than you are entitled to if you wish to increase the tax withheld during the tax year. If your withholding allowances decrease, you must file a new NC-4 NRA with your employer within 10 days after the change occurs.

Generally, a nonresident alien is not eligible for the standard deduction. Line 2 of this form requires the nonresident alien employee to enter an additional amount of income tax to be withheld for each pay period to account for the inclusion of the standard deduction in the wage bracket tables, percentage, and annualized methods of computing income tax withheld. The additional tax to withhold per pay period is identified in a chart on page 2 of Form NC-4 NRA and represents the income tax on the standard deduction for the single filing status

(\$10,000) divided by the number of payroll periods during the year. For example, an employee paid monthly is required to enter \$45 (\$10,000 X 5.35% + 12). The additional withholding properly addresses the tax impact of the ineligibility for the standard deduction for most nonresident alien employees. However, the additional withholding results in overwithholding on nonresident alien employees who are either students or business apprentices from India. These individuals should report \$0 on Line 2.

WAGES EXEMPT FROM WITHHOLDING - Wages that are exempt from U.S. income tax under an income tax treaty are generally exempt from withholding. Residents of Canada and Mexico who enter or leave the United States at frequent intervals are not subject to withholding on their wages if these persons either (1) perform duties in transportation service between the United States and Canada or Mexico, or (2) perform duties connected to the construction, maintenance, or operation of a water-way, viaduct, dam, or bridge crossed by, or crossing, the boundary between the United States and Canada or the boundary between the United States and Mexico. Nonresident aliens who are bona fide residents of the U.S. Virgin Islands are not subject to withholding of tax on income earned while temporarily employed in the United States.

TWO JOBS - If you have more than one job, determine the total number of allowances you are entitled to claim on all jobs using one Form NC-4 NRA. Your withholding will usually be most accurate when all allowances are claimed on the NC-4 NRA filed for the higher paying job and zero allowances are claimed for the other.

NONWAGE INCOME - If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form NC-40. Form NC-40 is available on the Department's website at: www.ncdor.gov.

CAUTION: All NC-4 NRA forms are subject to review by the North Carolina Department of Revenue. Your employer may be required to send this form to the Department. If you furnish an employer with a Nonresident Alien Employee's Withholding Allowance Certificate that contains information which has no reasonable basis and results in a lesser amount of tax being withheld than would have been withheld had you furnished reasonable information, you are subject to a penalty of 50% of the amount not properly withheld.

Cut here and give this certificate to your employer. Keep the top portion for your records.



Nonresident Alien Employee's Withholding Allowance Certificate

I certify that I am exempt from North Carolina withholding because I am a resident of Canada or Mexico and my duties are in transportation services.

- Total number of allowances you are claiming (Enter zero (0), or the number of allowances from Page 2, Line 12 of the NC-4 NRA Allowance Worksheet) _____
- Additional amount to withhold from each pay period, see chart on Page 2, Part II, Line 13 _____ .00
- Employee elected additional withholding (Enter whole dollars) _____ .00
- Total additional withholding from each pay period. (Add Lines 2 and 3) _____ .00

Social Security Number _____

First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) _____

M.I. _____

Last Name _____

Address _____

County (Enter first two letters) _____

City _____

State _____

Zip Code (5 Digit) _____

Country (If not U.S.) _____

Employee's Signature _____

Date _____

I certify under penalties provided by law, that I am entitled to the number of withholding allowances claimed above, or if claiming exemption from withholding, that I am entitled to claim the exempt status.

NC-4 NRA Allowance Worksheet

Part I

Answer all of the following questions:

- | | | |
|---|------------------------------|-----------------------------|
| 1. Will your charitable contributions exceed \$2,499? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Will your N.C. Child Deduction Amount from Page 3, Schedule 1 exceed \$2,499? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. Will you have federal adjustments or State deductions from income, see Page 4, Schedule 2? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 4. Will you be able to claim any N.C. tax credits or tax credit carryovers from Page 4, Schedule 4? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

If you answered "No" to all of the above, STOP HERE and enter ZERO (0) as total allowances on Form NC-4 NRA, Line 1. On Line 2, enter \$9 if you are paid weekly; enter \$19 if you are paid biweekly; enter \$20 if you are paid semimonthly; or enter \$41 if you are paid monthly. If you answered "Yes" to any of the above, you may choose to go to Part II to determine if you qualify for additional allowances.

NC-4 NRA

Part II

1. Enter your total estimated charitable contributions 1. \$ _____
2. Enter an estimate of your total N.C. Child Deduction Amount from Page 3, Schedule 1 2. \$ _____
3. Enter an estimate of your total federal adjustments to income and N.C. deductions from federal adjusted gross income from Page 4, Schedule 2 3. \$ _____
4. Add Lines 1, 2, and 3 4. \$ _____
5. Enter an estimate of your nonwage income (such as dividends or interest) 5. \$ _____
6. Enter an estimate of your N.C. additions to federal adjusted gross income from Page 4, Schedule 3 6. \$ _____
7. Add Lines 5 and 6 7. \$ _____
8. Subtract Line 7 from Line 4 (*Do not enter less than zero*) 8. \$ _____
9. Divide the amount on Line 8 by \$2,500 . Round down to whole number 9. _____
Ex. $\$3,900 \div \$2,500 = 1.56$ rounds down to 1
10. Enter the amount of your estimated N.C. tax credits from Page 4, Schedule 4 10. \$ _____
11. Divide the amount on Line 10 by \$140. Round down to whole number 11. _____
Ex. $\$200 \div \$140 = 1.43$ rounds down to 1
12. Total number of allowances (Add Lines 9 and 11) Enter on Line 1 of Form NC-4 NRA 12. _____

13. Enter on Line 2 of Form NC-4 NRA the appropriate amount from the chart based on your payroll period

| Payroll Period | Weekly | Biweekly | Semimonthly | Monthly |
|------------------------|--------|----------|-------------|---------|
| Additional Withholding | \$9 | \$19 | \$20 | \$41 |

NC-4 NRA Allowance Worksheet Schedules

Schedule 1

Estimated N.C. Child Deduction Amount

A taxpayer who is allowed a federal child tax credit under section 24 of the Internal Revenue Code is allowed a deduction for each dependent child unless adjusted gross income exceeds the threshold amount shown below.

The N.C. Child Deduction Amount can be claimed only for a child who is under 17 years of age on the last day of the year.

| Filing Status | Adjusted Gross Income | No. of Children | Deduction Amount per Qualifying Child | Estimated Deduction |
|---------------|----------------------------------|-----------------|---------------------------------------|---------------------|
| Single | Up to \$ 20,000 | _____ | \$ 2,500 | _____ |
| | Over \$ 20,000 Up to \$ 30,000 | _____ | \$ 2,000 | _____ |
| | Over \$ 30,000 Up to \$ 40,000 | _____ | \$ 1,500 | _____ |
| | Over \$ 40,000 Up to \$ 50,000 | _____ | \$ 1,000 | _____ |
| | Over \$ 50,000 Up to \$ 60,000 | _____ | \$ 500 | _____ |
| | Over \$ 60,000 | _____ | \$ - | _____ |
| MFJ or SS | Up to \$ 40,000 | _____ | \$ 2,500 | _____ |
| | Over \$ 40,000 Up to \$ 60,000 | _____ | \$ 2,000 | _____ |
| | Over \$ 60,000 Up to \$ 80,000 | _____ | \$ 1,500 | _____ |
| | Over \$ 80,000 Up to \$ 100,000 | _____ | \$ 1,000 | _____ |
| | Over \$ 100,000 Up to \$ 120,000 | _____ | \$ 500 | _____ |
| | Over \$ 120,000 | _____ | \$ - | _____ |
| HOH | Up to \$ 30,000 | _____ | \$ 2,500 | _____ |
| | Over \$ 30,000 Up to \$ 45,000 | _____ | \$ 2,000 | _____ |
| | Over \$ 45,000 Up to \$ 60,000 | _____ | \$ 1,500 | _____ |
| | Over \$ 60,000 Up to \$ 75,000 | _____ | \$ 1,000 | _____ |
| | Over \$ 75,000 Up to \$ 90,000 | _____ | \$ 500 | _____ |
| | Over \$ 90,000 | _____ | \$ - | _____ |
| MFS | Up to \$ 20,000 | _____ | \$ 2,500 | _____ |
| | Over \$ 20,000 Up to \$ 30,000 | _____ | \$ 2,000 | _____ |
| | Over \$ 30,000 Up to \$ 40,000 | _____ | \$ 1,500 | _____ |
| | Over \$ 40,000 Up to \$ 50,000 | _____ | \$ 1,000 | _____ |
| | Over \$ 50,000 Up to \$ 60,000 | _____ | \$ 500 | _____ |
| | Over \$ 60,000 | _____ | \$ - | _____ |

NC-4 NRA Allowance Worksheet Schedules

Schedule 2

Estimated Federal Adjustments to Income

Federal adjustments to income are the amounts that are deducted from total income claimed on your federal return. Adjustments to income may include:

| | | |
|---|-----------|------------|
| Health savings account deduction | \$ | . . |
| Moving expenses | \$ | . . |
| Alimony paid | \$ | . . |
| IRA deduction | \$ | . . |
| Certain business expenses of reservists, performing artist and fee-based governmental officials | \$ | . . |
| Total Federal Adjustments to Income | \$ | . . |

N.C. Deductions from Federal Adjusted Gross Income to Consider for NC-4 NRA Purposes

| | | |
|---|-----------|------------|
| 20% of prior bonus depreciation addback | \$ | . . |
| 20% of prior section 179 addback | \$ | . . |
| Amount by which North Carolina basis of property exceeds federal basis of property - in year taxpayer disposes of property | \$ | . . |
| Total N.C. Deductions from Federal Adjusted Gross Income | \$ | . . |
| Total Federal Adjustments to Income and N.C. Deductions from Federal Adjusted Gross Income. Enter on Page 2, Part II, Line 3 | \$ | . . |

Schedule 3

Estimated N.C. Additions to Federal Adjusted Gross Income to Consider for NC-4 NRA Purposes

| | | |
|--|-----------|------------|
| Shareholder's share of built-in gains tax that the S corporation paid for federal income tax purposes | \$ | . . |
| Amount by which federal basis of property exceeds N.C. basis of property - in year taxpayer disposes of property | \$ | . . |
| Amount of gross income from domestic production activities that a taxpayer excludes from gross income under section 199 of the Internal Revenue Code | \$ | . . |
| Adjustment for bonus depreciation | \$ | . . |
| Adjustment for section 179 expense deduction | \$ | . . |
| Total N.C. Additions to Federal Adjusted Gross Income. Enter on Page 2, Part II, Line 6 | \$ | . . |

Schedule 4

Estimated N.C. Tax Credits

| | | |
|---|-----------|------------|
| Tax Credit for Income Taxes Paid to Other States by Individuals | \$ | . . |
| Additional Tax Credits and Carryovers | | |
| Credit for Rehabilitating Income-Producing Historic Structure (Article 3L) | \$ | . . |
| Credit for Rehabilitating Nonincome-Producing Historic Structure (Article 3L) | \$ | . . |
| Installments of expired tax credits (Article 3B, Article 3D, and Article 3H) | \$ | . . |
| Tax credits carried over from previous years | \$ | . . |
| Total Tax Credits and Carryovers. Enter on Page 2, Part II, Line 10 | \$ | . . |

University of North Carolina at Charlotte Foreign National Information Form

This version is for UNC Charlotte STUDENTS only, and must be completed to receive any form of payment.

Please answer all of the applicable questions and submit the form to the Tax Office via fax to 704-687-1450 or mail to UNC Charlotte, Tax Office, 9201 University City Blvd, Reese 324, Charlotte, NC 28223. If a meeting is necessary, you are required to bring the following documents to the appointment: photo page of your passport, social security card or ITIN, I-94 departure card, visa, and current I-20 or DS2019. If you have any questions, contact the Tax Office at (704) 687-5742 or taxoffice@uncc.edu.

(1) PERSONAL INFORMATION

Last or Family Name: _____
First Name: _____ Middle Name: _____
Date of Birth (mm/dd/yy): _____ Social Security Number or ITIN: _____
UNC Charlotte ID Number: _____ Email Address: _____
U.S. Phone Number: _____

(2) ADDRESS INFORMATION (Street Address, not a P.O. Box)

| U.S. ADDRESS | HOME COUNTRY/PERMANENT ADDRESS |
|-------------------------------|--------------------------------|
| Address Line 1: _____ | Address Line 1: _____ |
| Address Line 2: _____ | Address Line 2: _____ |
| Address Line 3: _____ | Address Line 3: _____ |
| City: _____ | City: _____ |
| State: _____ | Province/ Region: _____ |
| Country: <u>United States</u> | Country: _____ |
| Zip Code: _____ | Postal Code: _____ |

(3) CURRENT IMMIGRATION STATUS/VISA TYPE

Check one: F-1 Student J-1 Exchange Visitor - Student Permanent Resident Other: _____

What is the first date you were in the U.S. in this status? (This is the date you first entered the U.S. as indicated on your I-94, or the date you changed your status for the purpose of study.) _____
mm/dd/yy

What is the projected end date of this status? (This is the expected completion date on your I-20 or DS2019.) _____
mm/dd/yy

What is your primary purpose for this current status? Check one, and indicate your student type (if degree) or program name (if non-degree).

Studying in a Degree Program
 Undergraduate Graduate Doctoral Post Doctoral Other: _____

Studying in a Non-Degree Program
Program Name (e.g. ELTI or Exchange Student): _____

(4) PASSPORT INFORMATION

Country of Citizenship (country that issued passport): _____ Passport Number: _____

Are you a citizen of or do you have a passport from any other country? Yes No If yes, what country? _____

(5) TAX RESIDENCE

What is your country of tax residency? This is your country of residency immediately prior to this current visit to the U.S. _____

Did your tax residency in that country end prior to this visit to the U.S.? Yes No If yes, when? (mm/dd/yy) _____

(6) IMMIGRATION HISTORY

List all of your immigration activities in the last 3 calendar years (including tourism activity, spousal status, etc). If the immigration activity was F, J, M, or Q, list all immigration activity since January 1, 1985. Do not include information related to your current immigration status. F and J students do not need to document short vacations home during semester breaks. If you do not have any immigration history to report, check the "Not Applicable" box.

Not Applicable - I do not have reportable immigration activities.

| Date of Entry (mm/dd/yy) | Date of Exit (mm/dd/yy) | Visa Type/Status and subtype if applicable (J-1s) | Primary Purpose | Did you take tax treaty benefits? | |
|-----------------------------|----------------------------|--|-----------------|--------------------------------------|-----------------------------|
| _____ | _____ | _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| _____ | _____ | _____ | _____ | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

(7) PAYMENT INFORMATION

Payment Type: Wages Scholarship Prize/Award Other _____

Department providing payment: _____ Position: _____

(8) CERTIFICATION STATEMENT

I certify that to the best of my knowledge and belief all of the information on this form is correct.

Signature: _____ Date (mm/dd/yy): _____

(9) TO BE COMPLETED BY TAX OFFICE

Notes: _____

Signature: _____ Date (mm/dd/yy): _____