

UNIVERSITY OF HOUSTON

HOW TO COMPLETE THE FOREIGN NATIONAL TAX INFORMATION FORM

Please attach the forms requested (i.e. visa, passport, etc.).

- 1 . Name: List full name.
- 2 . Social Security Number: Enter U.S. social security number issued by the U.S. Social Security Administration (not your UH ID number). Do not list numbers not assigned by the U.S. Social Security Administration,(i.e. Canadian social security number). All employees must have a social security number in order to work. If you don't have a number, enter your ITIN issued by the IRS.
- 3 . Empl ID: UH employees ID number assigned by Peoplesoft software.
- 4 . Local Street Address: List your local U.S. address.
- 5 . Foreign Residence Address: List your non U.S. address.
- 6 . Country of Tax Residence: Enter the country where you pay taxes.
- 7 . Country That Issued Passport: List Country in which you were issued your passport.
- 8 . Passport Number: Enter your passport number.
- 9 . Visa Number: Enter your Visa number. (The RED number, not the control number.)
- 10 . Immigration Status: Check yes or no. If yes, complete line 21 on page 2 (Prior U.S. Immigration Activity) for the time you were present in the United States. Approximate if you do not know exact dates.
- 11 . Immigration Status: Check the type of immigration status that you currently hold. If you check "U.S. Immigrant/Permanent Resident", holder of a "green card", you may proceed to the bottom of page 2. Sign and date the form.
- 12 . Immigration Status for J-1: Check the appropriate J-1 sub-type.
- 13 . Actual Primary Purpose: Check one purpose only.
- 14 . Actual Entry Date into the United States: Must include month, day, and year. Approximate if you do not know.
- 15 . Start Date: Must include month, day, and year. Approximate if you do not know.
- 16 . End Date: Must include month, day, and year. Approximate if you do not know.
- 17 . Student Type: Check one only.
- 18 . Is your spouse in the U.S.? Check the appropriate answer. Give number of other dependents in the U.S.
- 19 . Consultants/Self-employed Individuals: Check the appropriate box. This includes any office at any location specifically identified with you.
- 20 . Country of Tax Residence: Tax residence is where you last paid taxes as a resident and can be different from legal residence. Do not include U.S.
- 21 . Already completed from page 1, #10, if you had prior U.S. immigration activity. List any visa immigration activity in the last three calendar years and all F, J, M or Q visas since 01/01/1985.
- 22 . If you elect not to use your country's tax treaty benefits, initial here.
- 23 . To finish the form, sign, date, **provide your email address**, and give your local phone number.

Please be certain that all questions are answered.

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FOREIGN NATIONAL TAX INFORMATION FORM**

All applicable questions below must be answered. Attach to this form (1) a copy of both sides of your I-94 Form "Arrival and Departure Record" (a small white card inside your passport), (2) a copy of your U.S. VISA from your passport, and I-20 or DS-2019. This form must be returned before any check can be issued by the Payroll or Accounts Payable Department and must also be completed by someone receiving tuition remission/scholarship.

IF THIS IS NOT COMPLETED, TREATY EXEMPTION PROCESSING MAY BE DELAYED

Purpose for submitting this form:

- Employee (mark the appropriate box below)
- | | |
|---|--|
| <input type="checkbox"/> New to University | <input type="checkbox"/> Independent Contractor/Honorarium (Amount \$ _____) |
| <input type="checkbox"/> Previously Employed as Student Assistant | <input type="checkbox"/> Scholarship/Fellowship (Amount \$ _____) |
| <input type="checkbox"/> Change in Visa Status | <input type="checkbox"/> Other _____ (Amount \$ _____) |
| <input type="checkbox"/> Tax Treaty Renewal | |

Annual Salary \$ _____ Position Title _____

Dept. Name _____ Dept. Contact Person _____

Inter-Office Mail Code _____ Dept. Telephone Number _____

1. Last or Family Name _____ First: _____ Middle: _____

2. Social Security No. _____ 3. Empl Id _____

4. U.S. Local Street Address: _____ 5. Foreign Residence Address: _____

4. Address Line 2: _____ 5. Address Line 2: _____

4. Address Line 3: _____ 5. Address Line 3/City: _____

4. City: _____ 5. Postal Code: _____ Province/Region: _____

4. State: _____ Zip: _____ 5. Foreign Country: _____

6. Country of Tax Residence: _____ 7. Country That Issued Passport: _____

8. Passport Number: _____ 9. Visa Number: _____

10. Have you ever had another immigration status in the United States? Yes No (If yes, see page 2, #21)

11. Your Current U.S. Immigration Status: U.S. Immigrant/Permanent Resident F-1 Student J-1 Exchange Visitor
 J-1 (Complete #12 below) H-1 Temporary Employee J-2 Spouse or Child of Exchange Visitor
 Other: _____

12. If Immigration Status is J-1, What is the Subtype? (Check only one) Student Professor
 Short Term Scholar Research Scholar Other: _____

13. What is the Primary Purpose of your Current Stay in the U.S. ? (Check only one)

<input type="checkbox"/> 01 Studying in a Degree Program	<input type="checkbox"/> 05 Observing	<input type="checkbox"/> 09 Demonstrating Special Skills
<input type="checkbox"/> 02 Studying in a Non-Degree Program	<input type="checkbox"/> 06 Consulting	<input type="checkbox"/> 10 Clinical Activities
<input type="checkbox"/> 03 Teaching	<input type="checkbox"/> 07 Conducting Research	<input type="checkbox"/> 11 Temporary Employment
<input type="checkbox"/> 04 Lecturing	<input type="checkbox"/> 08 Training	<input type="checkbox"/> 12 Here With Spouse

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NAME: _____

14. What is the Actual Date you first entered the U.S. in your present immigration status? Month/Day/Year ____/____/____	15. What is the start date on your current immigration form (i.e. DS-2019 or I-20)? Month/Day/Year ____/____/____	16. What is the Projected End Date of your present immigration status? Month/Day/Year ____/____/____
17. If you are a student - What Type? <input type="checkbox"/> Undergraduate <input type="checkbox"/> Graduate <input type="checkbox"/> Post Graduate <input type="checkbox"/> Other: _____	18. If you are Married - Is your Spouse in the U.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No Number of other dependents here, excluding spouse? _____	
19. For Independent Contractors/Self Employed Individuals: Do you or will you have an office (fixed base) in the U.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, how many days in this tax year did you/ will you have office (fixed base)? _____ Days	20. Country of Tax Residence if Different from Foreign Residence Address: _____ Did tax residency end? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, when? ____/____/____ Month / Day / Year	

Prior U.S. Immigration Activity

21. Please list all periods of stay in the U.S. during the last 3 calendar years and all F, J, M, or Q visa periods since Jan. 1, 1985:

Date of Entry to U.S.	Date of Exit from U.S.	Visa Immigration Status	J-1 Subtype (If J-1 Status)	Purpose of Stay	Have You Taken Any 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

22. If your country has a tax treaty with the U.S., but you elect NOT to use these benefits, please initial here. _____

23. I hereby certify that all of the above information is COMPLETE, TRUE, and CORRECT. I understand that if my status changes from that which I have indicated on this form, I must submit a new Foreign National Tax Information Form.

Signature _____ Date _____

Email Address _____ Local Phone Number _____

YOUR EMAIL ADDRESS IS VERY IMPORTANT FOR FUTURE CONTACT.

Tax Department

Mailing Address: University of Houston
 Tax Department
 5000 Gulf Fwy Bldg 2 Rm 216
 Houston, TX 77204-0907

Telephone: (713) 743-8987

Website: http://www.uh.edu/finance/TaxInformation/Tax_info.htm

NONRESIDENT ALIEN INSTRUCTIONS FOR FORM W-4

Nonresident Aliens should use the following instructions instead of the instructions on Form W-4. This is because of the restrictions on a Nonresident Alien's filing status, the limited number of exemptions, and the fact that a Nonresident Alien cannot claim the standard deduction on his/her U.S. income tax return.

1. Check only **“Single”** marital status on **line 3** (regardless of actual marital status).
2. Claim only one withholding allowance on **line 5**, unless a resident of American Samoa, Canada, Guam, South Korea, Mexico, the Northern Mariana Islands, Puerto Rico, or **students** from India (exceptions discussed below).
3. Write “nonresident alien” or “NRA” on the dotted line on **line 6**.
4. Do NOT claim “Exempt” withholding status on **line 7**.

EXCEPTIONS TO WITHHOLDING ALLOWANCE ON LINE 5

A. American Samoa, the Northern Mariana Islands, Puerto Rico and Guam

If the individual is a national of American Samoa, the Northern Mariana Islands, Puerto Rico or Guam during the entire year:

1. The individual can claim an additional exemption for a spouse if the following criteria are met:
 - a. The spouse has no gross income.
 - b. The spouse is not claimed as a dependent by another taxpayer.
2. The individual can claim exemptions for each dependent child who meets the following criteria:
 - a. The child qualifies as a dependent under the normal rules for a dependent.
 - b. The child IS NOT required to be a U.S. citizen, U.S. lawful permanent resident or resident under the substantial presence test.
 - c. The child IS NOT required to have lived with the individual at some time during the calendar year.

B. Canada and Mexico

If the individual is a tax resident in Canada or Mexico at some time during the calendar year:

1. The individual can claim an additional exemption for a spouse if the following criteria are met:
 - a. The spouse has no gross income.
 - b. The spouse is not claimed as a dependent by another taxpayer.
2. The individual can claim exemptions for each dependent child who meets the following criteria:
 - a. The child qualifies as a dependent under the normal rules for a dependent.
 - b. The child IS NOT required to be a U.S. citizen, U.S. lawful permanent resident or resident under the substantial presence test.
 - c. The child IS NOT required to have lived with the individual at some time during the calendar year.

C. India

If the individual is a tax resident in India at the beginning of a visit to the United States that is principally for the purposes of education or training:

1. If the individual can claim an additional exemption for a spouse if the following criteria are met:
 - a. The spouse has no gross income.
 - b. The spouse is not claimed as a dependent by another taxpayer.
2. The individual can claim exemptions for each dependent child who meets the following criteria:

- a. The child qualifies as a dependent under the normal rules for a dependent.
- b. The child IS a U.S. citizen, U.S. lawful permanent resident, or resident of the United States under the substantial presence test.

NOTE: a child in F-2, J-2, M-2 or Q-2 status is usually a nonresident. The child who is a resident of Canada or Mexico and who otherwise qualifies as a dependent of an Indian student or trainee can be claimed as a dependent as well.

D. South Korea

If the individual is a tax resident in South Korea at some time during the calendar year:

1. The individual can claim an additional exemption for a spouse if the following criteria are met:
 - a. The spouse has no gross income.
 - b. The spouse is not claimed as a dependent by another taxpayer.
 - c. The spouse IS required to have lived with the taxpayer at some time during the calendar year.
2. The individual can claim exemptions for each dependent child who meets the following criteria:
 - a. The child qualifies as a dependent under the normal rules for a dependent.
 - b. The child IS NOT required to be a U.S. citizen, U.S. lawful permanent resident, or resident under the substantial presence test.
 - c. The child IS required to have lived with the individual at some time during the calendar year.

The spouse/child exemptions must be prorated based on U.S. income to worldwide income.

NONRESIDENT ALIEN EMPLOYEE INFORMATION

1. The University of Houston Systems uses the guidelines for Nonresident Alien Tax Withholding as published in IRS Publications 515 and 901.
2. All monies paid through the Payroll System will be considered salary or wages, not scholarship funds, and thus will be subject to the Rules in IRS Publications 515 and 901.
3. Nonresident Aliens must complete an IRS Form W-4 Tax Withholding form even if they currently qualify for an exemption. This Form W-4 must comply with the Rules in IRS Publications 515 and 901, and will be used when the withholding exemption expires because of a time or dollar limit. This will be done automatically by the UHS Payroll Department.

When a withholding exemption expires and there is no current or valid Form W-4 on file, the withholding will be set up automatically with a status of "Single", 0 withholding allowance.

4. The University of Houston System will provide the necessary documents and instructions for the Nonresident Alien employee to file for withholding exemptions. At the end of each tax (calendar) year, the University of Houston will also provide the Nonresident Alien employee with the proper information returns showing both income exempt from and income subject to withholding, as well as the amount of withholding.
5. It is the Nonresident Alien employee's responsibility to prepare and file the annual 1040NR or 1040NR-EZ and any other IRS forms required for individual reporting of income and taxability. The University of Houston System does not prepare these forms and does not give tax planning or calculation advice.

I have read, understand and accept the statements above.

Signed: _____ Date: _____

Form W-4 (2009)

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 2009 expires February 16, 2010. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

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-earner/multiple job 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 may 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. 919, How Do I Adjust My Tax Withholding, 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. 919 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. 919 for details.

Nonresident alien. If you are a nonresident alien, see the Instructions for Form 8233 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2009. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A	_____			
B	Enter "1" if: <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> <ul style="list-style-type: none"> • 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. </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table>	{	<ul style="list-style-type: none"> • 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	_____
{	<ul style="list-style-type: none"> • 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. 	}				
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.)	C	_____			
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D	_____			
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E	_____			
F	Enter "1" if you have at least \$1,800 of child or dependent care expenses for which you plan to claim a credit	F	_____			
(Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)						
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children. 	G	_____			
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.) ▶	H	_____			
For accuracy, complete all worksheets that apply. <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> <ul style="list-style-type: none"> • 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 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 (\$25,000 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. </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table>				{	<ul style="list-style-type: none"> • 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 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 (\$25,000 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. 	}
{	<ul style="list-style-type: none"> • 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 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 (\$25,000 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. 	}				

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

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ 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.</p>	OMB No. 1545-0074 2009
1 Type or print your first name and middle initial. Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		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"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5 _____ 6 \$ _____
7 I claim exemption from withholding for 2009, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • 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 ▶		7 _____
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.		
Employee's signature (Form is not valid unless you sign it.) ▶		Date ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional) 10 Employer identification number (EIN)

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions, claim certain credits, adjustments to income, or an additional standard deduction

1 Enter an estimate of your 2009 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2009, you may have to reduce your itemized deductions if your income is over \$166,800 (\$83,400 if married filing separately). See *Worksheet 2* in Pub. 919 for details.) **1** \$ _____

2 Enter: $\left\{ \begin{array}{l} \$11,400 \text{ if married filing jointly or qualifying widow(er)} \\ \$ 8,350 \text{ if head of household} \\ \$ 5,700 \text{ if single or married filing separately} \end{array} \right\}$ **2** \$ _____

3 **Subtract** line 2 from line 1. If zero or less, enter “-0-” **3** \$ _____

4 Enter an estimate of your 2009 adjustments to income and any additional standard deduction. (Pub. 919) **4** \$ _____

5 **Add** lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 8* in Pub. 919.) **5** \$ _____

6 Enter an estimate of your 2009 nonwage income (such as dividends or interest) **6** \$ _____

7 **Subtract** line 6 from line 5. If zero or less, enter “-0-” **7** \$ _____

8 **Divide** the amount on line 7 by \$3,500 and enter the result here. Drop any fraction **8** _____

9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1 **9** _____

10 **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 **10** _____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) **1** _____

2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you are married filing jointly and wages from the highest paying job are \$50,000 or less, do not enter more than “3.” **2** _____

3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet **3** _____

Note. If line 1 is *less than* line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4–9 below to calculate the additional withholding amount necessary to avoid a year-end tax bill.

4 Enter the number from line 2 of this worksheet **4** _____

5 Enter the number from line 1 of this worksheet **5** _____

6 **Subtract** line 5 from line 4 **6** _____

7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here **7** \$ _____

8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____

9 Divide line 8 by the number of pay periods remaining in 2009. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2008. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck **9** \$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$4,500	0	\$0 - \$6,000	0	\$0 - \$65,000	\$550	\$0 - \$35,000	\$550
4,501 - 9,000	1	6,001 - 12,000	1	65,001 - 120,000	910	35,001 - 90,000	910
9,001 - 18,000	2	12,001 - 19,000	2	120,001 - 185,000	1,020	90,001 - 165,000	1,020
18,001 - 22,000	3	19,001 - 26,000	3	185,001 - 330,000	1,200	165,001 - 370,000	1,200
22,001 - 26,000	4	26,001 - 35,000	4	330,001 and over	1,280	370,001 and over	1,280
26,001 - 32,000	5	35,001 - 50,000	5				
32,001 - 38,000	6	50,001 - 65,000	6				
38,001 - 46,000	7	65,001 - 80,000	7				
46,001 - 55,000	8	80,001 - 90,000	8				
55,001 - 60,000	9	90,001 - 120,000	9				
60,001 - 65,000	10	120,001 and over	10				
65,001 - 75,000	11						
75,001 - 95,000	12						
95,001 - 105,000	13						
105,001 - 120,000	14						
120,001 and over	15						

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, the District of Columbia, and U.S. commonwealths and possessions 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.

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.