



Return to:
120 Admin., Zot: 3180
(Attn: Jonathan Lew)
(949) 824-8018
jlew@uci.edu

FEDERAL TAX WITHHOLDING ALLOWANCE CERTIFICATE

FOR TAX YEAR 2009

Taxes: Taxation of Scholarship and Fellowship Grants and Educational Assistance
T-182-77 – Accounting Manual

POSTDOCTORAL SCHOLARS

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 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-4 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: _____

Table with 5 rows: 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; Refer to instructions for Number 4.; 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 -> []

ANNUAL REDUCED WITHHOLDING WORKSHEET

Table with 2 columns: A. Personal Exemption: Enter the prorated amount of the personal exemption for the tax year to which the reduced withholding applies. Refer to the instructions for Line A.; A.\$ _____

Under penalty of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate.
Signature _____ Date _____

Instructions for completing the University of California Federal Withholding Allowance Certificate (form UC W-4)

The form UC W-4 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-4 must also file an annual U.S. income tax return to be allowed the exemptions and deduction claimed on that form.

Personal Information:

- 1. Name: Enter your name.
2. Taxpayer Identification Number: Enter your Social Security Number or Individual Taxpayer identification number.
3. Address: Enter you 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. To prorate this amount, divide it by 365 and multiply the result by the number of days in the tax year during which you will be present in the U.S. For 2009, the maximum personal exemption amount is \$3650.