**Form W-4 (2017)**

**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 2017 expires February 15, 2018. See Pub. 505, Tax Withholding and Estimated Tax.

**Note:** If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your total income exceeds $1,050 and includes more than $350 of unearned income (for example, interest and dividends).

**Exceptions.** An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- is age 65 or older,
- is blind, or
- will claim adjustments to income, tax credits, or itemized deductions, on his or her tax return.

### Personal Allowances Worksheet (Keep for your records.)

| A | Enter "1" for yourself if no one else can claim you as a dependent. |
| B | Enter "1" if:
  - You're single and have only one job, or
  - You're married, have only one job, and your spouse doesn't 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 "0-8" if you are married and have either a working spouse or more than one job. (Entering "0-8" may help you avoid having too little tax withheld.) |
| D | Enter number of dependents (other than your spouse or yourself) you will claim on your tax return. |
| E | Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above). |
| F | Enter "1" if you have at least $2,000 of child or dependent care expenses for which you plan to claim a credit (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.
  - If your total income will be less than $70,000 ($100,000 if married), enter "2" for each eligible child; then less "1" if you have two or more children. |
  - If your total income will be between $70,000 and $84,000 ($100,000 and $119,000 if married), enter "1" for each eligible child. |
| 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.) |

For accuracy, complete all worksheets that apply.

- 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 are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed $50,000 ($80,000 for married), see the Two-Earner/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.

**Employee's Withholding Allowance Certificate**

- 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.

1. Your first name and middle initial
2. Your social security number
3. Single
4. Marital status
5. Number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)
6. Additional amount, if any, you want withheld from each paycheck
7. I claim exemption from withholding for 2017, and I certify that I meet both of the following conditions for exemption.
   - 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.

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**

(This form is not valid unless you sign it.)

**Date**

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**For Privacy Act and Paperwork Reduction Act Notice, see page 2.**

Cat. No. 10220Q Form W-4 (2017)
Nonresident Alien Student Statement (for Form W-4)
(For F1 Students Claiming Reduced Rate of Withholding Under Revenue Procedure 88-24)

___ I have resided in the United States for more than one (1) taxable year. I have filed a proper US Income Tax return for the 2016 tax year.

OR

___ I have resided in the United States for at least a portion of the current tax year. I intend to file a timely US Tax return for the 2017 tax year.

Student’s Name (Please Print) ___________________________ Student’s Signature ___________________________ Date ____________

Worksheet for Form W-4 Personal Allowance

The allowable personal exemption will be prorated based upon a daily basis for the period during which the nonresident alien student was present in the United States during the tax year:

2017:

Personal Allowance Amount of $4050.00 / 365 days = daily amount of $11.10

1 Personal Exemption = $11.10 X (the # of days expected to be in the US during tax year 2017) _____ = $ _____

Example: $11.10 X 275 days = $3052.50

Enter this amount on Line A of the Personal Allowance Worksheet on Form W-4.

Note: Students from Canada and Mexico may claim more than one allowance if married or have dependents. Enter additional personal exemption amounts on Lines C and D of the Personal Allowance worksheet on Form W-4.