

Additional Allowance Claim Form Instructions for Residents of South Korea and Japan (Article 4)

Nonresident aliens who are residents of South Korea and Japan may, in specific circumstances, be able to claim exemptions for a spouse and children on their W-4 form, based on Article 4 of the tax treaties between the U.S. and South Korea and between the U.S. and Japan. Article 4 can be used if the NRA is not eligible to be exempt from federal taxes because of time or money limits.

*The additional \$15.30 for federal taxes must still be claimed on Line 6 of the W-4 form if the employee is a nonresident alien for tax purposes.

The IRS Publication 519, specifies the following requirements:

1. The spouse and the children claimed must live in the U.S. with the NRA who is a resident of South Korea or Japan at least some time during the year, and
2. The additional deductions for the exemptions must be prorated based on the ratio of the NRA's U.S. source gross income effectively connected with a U.S. trade or business for the tax year to the NRA's entire income from all sources during the tax year, and
3. The spouse and dependents must have either a Social Security Number (SSN) or an Individual Taxpayers Identification Number (ITIN).

The employee must submit the W-4 with a copy of the attached allowance claim form signed and dated.



An Honors University in Maryland

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Additional Allowance Claim Form for Residents of South Korea and Japan

EMPLOYEE NAME:	SOCIAL SECURITY NUMBER:
DEPARTMENT:	DEPARTMENT DISTRIBUTION CODE:

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1. The spouse and dependents must have either a Social Security Number (SSN) or an Individual Taxpayers Identification Number (ITIN).

EMPLOYEE SIGNATURE

DATE

Signing this form will serve as acknowledgement & certification that you are aware of the specific conditions to be met in order to use Article 4 of the U.S. – South Korea or the U.S. – Japan tax treaty.