

Instructions for Additional Allowance Claim Form for Residents of Canada and Mexico

Residents of Canada and Mexico can claim an allowance for a spouse and dependents on the W-4 under certain conditions. (The additional \$15.30 federal deduction must still be written on line 6 of the employee's W-4 form if the employee is a nonresident for tax purposes).

An allowance can be claimed if:

1. The spouse has no gross income for U.S. tax purposes, and
2. The spouse is not claimed as a dependent on another U.S. tax return, and
3. The spouse has a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN).

Residents of Canada and Mexico can claim allowances for dependents if the following "general dependency" rules are met and if each dependent has a SSN or an ITIN:

1. The dependent is a member of the household of the employee completing the W-4 and
2. The dependent is a resident of Canada or Mexico and
3. The dependent does not file a U.S. joint tax return and
4. The dependent earns less than \$3,000 in a calendar year (CY) 2002, or is under 19 at the end of the CY, or is a student under 24 at the end of the year and
5. The employee completing the W-4 provides more than one-half of the dependents support.

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 Canada and Mexico

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

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2. The spouse is not claimed as a dependent on another U.S. tax return, and
1. The spouse has a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN).

Residents of Canada and Mexico can claim allowances for dependents if the following “general dependency” rules below are met and if each dependent has a SSN or an ITIN:

1. The dependent is a member of the household of the employee completing the W-4 and
2. The dependent is a resident of Canada or Mexico and
3. The dependent does not file a U.S. joint tax return and
4. The dependent earns less than \$3,000 in a calendar year (CY) 2002, or is under 19 at the end of the CY, or is a student under 24 at the end of the year and
5. The completing the W-4 provides more than one-half of the dependents support.

EMPLOYEE SIGNATURE

DATE

Signing this form will serve as acknowledgement & certification that you are aware of the specific conditions to be met if additional exemption(s) are claimed.