



To: Non-Resident Aliens  
Requesting Special Tax Treatment

From: Carrie Milligan, Payroll Director  
Payroll Services

Date: January 1, 2023

Re: Requirements for Tax Benefits for Calendar Year 2023

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Enclosed please find your **2023 Request for Tax Benefits Package**. These forms are **only for calendar year 2023 and must be submitted and approved by Payroll in order for your tax exemption benefits to be processed and take effect**. The University is required by the Internal Revenue Service (IRS) to obtain new tax benefit documentation yearly.

Your package should contain the following forms:

- Form 8233 with Instructions (please include your foreign residence address on Form 8233, Line 4)
- Personal Statement Letter
- Substantial Presence Test
- Form W-4 for 2023

If you do not have all of the above forms, please call Carrie Milligan at (856) 256-4113.

**INSTRUCTIONS FOR COMPLETING THE ABOVE FORMS:**

**Form 8233:**

1. Fill in all of Part I, Part II II(a)(b), 12(a)(b)(c) and sign and date on Part III.
2. The IRS will reject all incomplete forms, which will require the University to withhold Federal Income Taxes without any income tax treaty benefit to which you may have been entitled. The University will not issue tax refunds. You will be required to submit a 2023 Form 1040NR to the IRS to claim any refund.

**Personal Statement letter:**

1. Please fill in the blank lines with the applicable information.
2. Sign and date the form.
3. All incomplete or unsigned forms will be returned for correction and resubmission.



**Substantial Presence Test:**

**This test determines your status as a non-resident or resident alien for taxation purposes only. You must accurately complete and sign this form per the instructions to the form.**

1. Please fill in blank lines with applicable information.
2. Sign and date the form.
3. Attach copies of your valid VISA with I-94 attached and your DS-2019 (J1) or I-20-ID (F1).

**Note:**

Those who are determined to be "substantially present" are **resident aliens** and are required to pay Social Security and Medicare taxes.

Those who are determined to be not "substantially present" are **non-resident aliens** and are entitled to receive tax-exempt status for Social Security and Medicare taxes. This exemption is only valid as long as you retain your "non-resident alien" status.

**Form W-4 for 2023:**

1. Marital Status must be completed as "Single" on line 3.
2. One (1) withholding allowance may be claimed on line 5.
3. Write "Non-Resident Alien" or "NRA" on line 6.
4. Sign and date the form.

An EXEMPT withholding status may NOT be claimed. Do not fill in "Exempt" on line 7.

Please complete the enclosed package **immediately** and return it to the following address:

**Payroll Services**

201 Mullica Hill Road  
Glassboro, NJ 08028

If you have any questions, please call Carrie Milligan at (856) 256-4113 or e-mail me at [milliganc@rowan.edu](mailto:milliganc@rowan.edu). Thank you.



**Foreign National Checklist**

Form 8233 (Rev. September 2018)  Attached

Personal Statement Letter  Attached

Substantial Presence Test  Attached

Form W-4 for 2023  Attached

Copy of Social Security Card  Attached

Copy of VISA (with I-94 attached)  Attached

Copy of Passport  Attached

Copy of Certificate of Eligibility for  Attached

Nonimmigrant (F1) Student (I-20)  Attached

or

Copy of Certificate of Eligibility for Exchange  
Visitor Status (J1 - DS-2019)  Attached

or

Copy of Petition for Nonimmigrant (H1B - 1-7978)  Attached

Form I-9  Attached

Senders Name: \_\_\_\_\_

Department: \_\_\_\_\_

Phone Number: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

## Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

▶ Go to [www.irs.gov/Form8233](http://www.irs.gov/Form8233) for instructions and the latest information. ▶ See separate instructions.

**Who Should Use This Form?**

**Note:** For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see **Definitions** in the instructions.

<p><b>IF</b> you are a nonresident alien individual who is receiving. . .</p>	<p><b>THEN</b>, if you are the beneficial owner of that income, use this form to claim. . .</p>
<p>Compensation for independent personal services performed in the United States</p>	<p>A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation.</p>
<p>Compensation for dependent personal services performed in the United States</p>	<p>A tax treaty withholding exemption for part or all of that compensation.</p>
<p>Noncompensatory scholarship or fellowship income <b>and</b> personal services income <b>from the same withholding agent</b></p>	<p>A tax treaty withholding exemption for part or all of <b>both</b> types of income.</p>

**DO NOT Use This Form. . .**

<p><b>IF</b> you are a beneficial owner who is. . .</p>	<p><b>INSTEAD</b>, use. . .</p>
<p>Receiving compensation for dependent personal services performed in the United States <b>and</b> you are <b>not</b> claiming a tax treaty withholding exemption for that compensation</p>	<p>Form W-4 (See the Instructions for Form 8233 for how to complete Form W-4.)</p>
<p>Receiving noncompensatory scholarship or fellowship income <b>and</b> you are <b>not</b> receiving any personal services income <b>from the same withholding agent</b></p>	<p>Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income</p>
<p>Claiming only foreign status or treaty benefits with respect to income that is <b>not</b> compensation for personal services</p>	<p>Form W-8BEN</p>

This exemption is applicable for compensation for calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

**Part I Identification of Beneficial Owner** (See instructions.)

1 Name of individual who is the beneficial owner	2 U.S. taxpayer identification number	3 Foreign tax identification number, if any
4 Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box.</b>		
City or town, state or province. Include postal code where appropriate.		Country (do not abbreviate)
5 Address in the United States (street, apt. or suite no., or rural route). <b>Do not use a P.O. box.</b>		
City or town, state, and ZIP code		

**Note:** Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

6 U.S. visa type	7a Country issuing passport	7b Passport number
8 Date of entry into the United States	9a Current nonimmigrant status	9b Date your current nonimmigrant status expires

10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box  . . . . . ▶  
**Caution:** See the **line 10 instructions** for the required additional statement you must attach.





## Personal Statement Letter

Effective: January 1, 2023 through December 31, 2023

To Whom It May Concern:

I am a resident of \_\_\_\_\_ . I arrived in the United States on \_\_\_\_\_  
(Your Country)

\_\_\_\_\_. I am not a citizen. I have not been lawfully accorded the privilege of \_\_\_\_\_  
(Date)

permanently residing in the United States as an immigrant. I have accepted an invitation by Rowan University as a \_\_\_\_\_ and I will be \_\_\_\_\_  
(Job Title)

performing \_\_\_\_\_  
(Description of your position at Rowan University)

I expect to receive \$ \_\_\_\_\_. My start date at the University was \_\_\_\_\_  
(Your annual salary in 2023)

\_\_\_\_\_ and my anticipated return to my country is \_\_\_\_\_.  
(Start Date) (Return Date)

\_\_\_\_\_ has a tax treaty with the United States under tax treaty \_\_\_\_\_  
(Your Country)

Article Number \_\_\_\_\_. This treaty exemption is good for \_\_\_\_\_ years.  
(per treaty article citation) (Number)

Any training I perform will be undertaken in the public interest and not for the private benefit of any specific person or persons.

**I have attached a copy of my current VISA and a copy of my DS 2019 (J1 VISA) or 1-20-ID (Student Copy) (F1 VISA).**

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
University ID #or SSN



## **SUBSTANTIAL PRESENCE TEST- 2023**

For Determination of Resident or Non-Resident Alien Tax Status

Effective: January 1, 2023 through December 31, 2023

Name: \_\_\_\_\_ University ID# or SSN: \_\_\_\_\_  
(Last name, First name, Middle Initial)

1. Are you a lawful, permanent resident of the United States? Please check one box Yes  No   
(e.g. If you are a "green card" holder check "Yes".)

If you checked "Yes", skip sections 2 through 4 and sign and date the bottom of the form.

2. Current VISA status information:

Current VISA Status: \_\_\_\_\_ Initial Date of U.S. Entry: \_\_\_\_\_  
(e.g. J1, F1, etc.) Note: Your initial date of entry for this VISA type may have occurred in a prior year if this is not your first visit.

Issuing Country: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

3. Counting "Exempt years":

Is this your **first visit** to the U.S.? Please check one box Yes  No  If "Yes", skip to section 4.

If "NO", complete the following:

List all previous years in U.S. under F-1 or J-1 student VISA status.

Year/Dates: \_\_\_\_\_ Year/Dates: \_\_\_\_\_

Year/Dates: \_\_\_\_\_ Year/Dates: \_\_\_\_\_

Year/Dates: \_\_\_\_\_ Year/Dates: \_\_\_\_\_

List all previous years in U.S. under J-1 non-student VISA status (e.g. teacher, professor, trainee, alien physicians, researcher, short-term scholar)

Year/Dates: \_\_\_\_\_ Year/Dates: \_\_\_\_\_

Year/Dates: \_\_\_\_\_ Year/Dates: \_\_\_\_\_

Year/Dates: \_\_\_\_\_ Year/Dates: \_\_\_\_\_



## **SUBSTANTIAL PRESENCE TEST- 2023**

For Determination of Resident or Non-Resident Alien Tax Status

Effective: January 1, 2023 through December 31, 2023

#### 4. **Substantial Presence Test:**

Number of days present in the U.S. for the current and two previous years do not count "exempt years". ("Exempt years" are defined as the firsts years in the U.S. for F-1 or J-1 student VISA holders, or 2 of the last 6 years for J-1 non-student VISA holders).

Project the last date you expect to be in the U.S. for current year (2023) and enter it here:

Current Year	<u>2023</u>	Number of days in U.S.	_____	x 1.00 =	_____
1 <sup>st</sup> previous year	2022	Number of days in U.S.	_____	x 0.34 =	_____
2 <sup>nd</sup> previous year	2021	Number of days in U.S.	_____	x 0.17 =	_____

Total days counted for U.S. tax residency (sum the values from the 3 rows above) = \_\_\_\_\_ \*

\*If Total days counted are at least 183, you pass the Substantial Presence Test and will be treated as a resident alien for tax purposes.

#### CERTIFICATION:

I certify that the information provided above is true and that I am subject to penalties for perjury if false. In addition, I agree to notify Payroll Services immediately if any of the information I provided on this form changes. If I fail to do so, the Payroll Department is authorized to begin withholding taxes in accordance with IRS regulations.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date





**Statement of Retroactive Income Tax Treaty Benefits**

I confirm that I have been notified that the income tax treaty between the U.S. and my country of tax residence, \_\_\_\_\_, contains certain "retroactive" benefits. I understand my possible tax treaty exemption period is \_\_\_\_\_ (Original Date of Entry)-\_\_\_\_\_ (Less 1 Day of 2 Years from the Original Date of Entry); if I remain in the U.S. until or after 2 years, I may be subject to taxation in the U.S. for the entire period of my visit.

At this time, I do not expect to remain in the U.S. for a period longer than the allowed tax treaty time limit (Two Years from the Original Date of Entry to the U.S.). I confirm that I believe I qualify for an exemption from tax based on the U.S.-\_\_\_\_\_ treaty and it is my choice to claim the tax treaty exemption. If my expected stay in the U.S. changes, I will notify Payroll Services at 856-256-4113 as soon as possible to end the tax treaty exemption.

Employee Name: \_\_\_\_\_ Social Security #: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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**Note : Non-Resident Aliens with J1 Visa from these countries should complete this form:**

- Germany
- India
- Luxembourg
- Netherlands
- Philippines
- U.K.



**Statement of Income Tax Treaty Benefits- "Back-to-Back" Clause**

I confirm that I have been notified that the income tax treaty between the U.S. and my country of tax residence, \_\_\_\_\_, contains a "back-to-back" clause. I understand this exemption is available to me only if I have not previously claimed an exemption as a student or trainee in a previous period. I confirm I have not previously claimed such an exemption.

Employee Name: \_\_\_\_\_ Social Security #: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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**Note : Non-Resident Aliens with J1 Visa from these countries should complete this form:**

- |                |                 |
|----------------|-----------------|
| Belgium        | Norway          |
| Czech Republic | Philippines     |
| Egypt          | Poland          |
| Germany        | Portugal        |
| Iceland        | Romania         |
| Israel         | Slovak Republic |
| Japan          | U.S.S.R.        |
| Netherland     |                 |

# Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

### Step 1: Enter Personal Information

(a) First name and middle initial	Last name	(b) Social security number
Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
City or town, state, and ZIP code		
(c) <input type="checkbox"/> Single or Married filing separately		
<input type="checkbox"/> Married filing jointly or Qualifying surviving spouse		
<input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, other details, and privacy.

### Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

- (a) Reserved for future use.
- (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**
- (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

**TIP:** If you have self-employment income, see page 2.

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

<b>Step 3: Claim Dependent and Other Credits</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 \$ _____		
	Multiply the number of other dependents by \$500 . . . . . \$ _____		
	Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here . . . . .	<b>3</b>	\$ _____
<b>Step 4 (optional): Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .	<b>4(a)</b>	\$ _____
	(b) <b>Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .	<b>4(b)</b>	\$ _____
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each pay period . .	<b>4(c)</b>	\$ _____

<b>Step 5: Sign Here</b>	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	Employee's signature (This form is not valid unless you sign it.)		Date

<b>Employers Only</b>	Employer's name and address	First date of employment	Employer identification number (EIN)

## General Instructions

Section references are to the Internal Revenue Code.

### Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

### Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

**Exemption from withholding.** You may claim exemption from withholding for 2023 if you meet both of the following conditions: you had no federal income tax liability in 2022 **and** you expect to have no federal income tax liability in 2023. You had no federal income tax liability in 2022 if (1) your total tax on line 24 on your 2022 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2023 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2024.

**Your privacy.** If you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c).

**Self-employment.** Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay income and self-employment taxes through withholding from your wages, you should enter the self-employment income on Step 4(a). Then compute your self-employment tax, divide that tax by the number of pay periods remaining in the year, and include that resulting amount per pay period on Step 4(c). You can also add half of the annual amount of self-employment tax to Step 4(b) as a deduction. To calculate self-employment tax, you generally multiply the self-employment income by 14.13% (this rate is a quick way to figure your self-employment tax and equals the sum of the 12.4% social security tax and the 2.9% Medicare tax multiplied by 0.9235). See Pub. 505 for more information, especially if the sum of self-employment income multiplied by 0.9235 and wages exceeds \$160,200 for a given individual.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

## Specific Instructions

**Step 1(c).** Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

If you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



**Multiple jobs.** Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

**Step 3.** This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

### Step 4 (optional).

**Step 4(a).** Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2023 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

**Step 4(c).** Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables.

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 2c
3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

Step 4(b) – Deductions Worksheet (Keep for your records.)



- 1 Enter an estimate of your 2023 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$27,700 if you're married filing jointly or a qualifying surviving spouse; \$20,800 if you're head of household; \$13,850 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

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. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may 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 territories for use in administering their tax laws; and to the Department of Health and Human Services for use 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.

**Married Filing Jointly or Qualifying Surviving Spouse**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$850	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870
\$10,000 - 19,999	0	930	1,850	2,000	2,200	2,220	2,220	2,220	2,220	2,220	3,200	4,070
\$20,000 - 29,999	850	1,850	2,920	3,120	3,320	3,340	3,340	3,340	3,340	4,320	5,320	6,190
\$30,000 - 39,999	850	2,000	3,120	3,320	3,520	3,540	3,540	3,540	4,520	5,520	6,520	7,390
\$40,000 - 49,999	1,000	2,200	3,320	3,520	3,720	3,740	3,740	4,720	5,720	6,720	7,720	8,590
\$50,000 - 59,999	1,020	2,220	3,340	3,540	3,740	3,760	4,750	5,750	6,750	7,750	8,750	9,610
\$60,000 - 69,999	1,020	2,220	3,340	3,540	3,740	4,750	5,750	6,750	7,750	8,750	9,750	10,610
\$70,000 - 79,999	1,020	2,220	3,340	3,540	4,720	5,750	6,750	7,750	8,750	9,750	10,750	11,610
\$80,000 - 99,999	1,020	2,220	4,170	5,370	6,570	7,600	8,600	9,600	10,600	11,600	12,600	13,460
\$100,000 - 149,999	1,870	4,070	6,190	7,390	8,590	9,610	10,610	11,660	12,860	14,060	15,260	16,330
\$150,000 - 239,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	17,850
\$240,000 - 259,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	17,850
\$260,000 - 279,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	18,140
\$280,000 - 299,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,870	17,870	19,740
\$300,000 - 319,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,470	15,470	17,470	19,470	21,340
\$320,000 - 364,999	2,040	4,440	6,760	8,550	10,750	12,770	14,770	16,770	18,770	20,770	22,770	24,640
\$365,000 - 524,999	2,970	6,470	9,890	12,390	14,890	17,220	19,520	21,820	24,120	26,420	28,720	30,880
\$525,000 and over	3,140	6,840	10,460	13,160	15,860	18,390	20,890	23,390	25,890	28,390	30,890	33,250

**Single or Married Filing Separately**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$310	\$890	\$1,020	\$1,020	\$1,020	\$1,860	\$1,870	\$1,870	\$1,870	\$1,870	\$2,030	\$2,040
\$10,000 - 19,999	890	1,630	1,750	1,750	2,600	3,600	3,600	3,600	3,600	3,760	3,960	3,970
\$20,000 - 29,999	1,020	1,750	1,880	2,720	3,720	4,720	4,730	4,730	4,890	5,090	5,290	5,300
\$30,000 - 39,999	1,020	1,750	2,720	3,720	4,720	5,720	5,730	5,890	6,090	6,290	6,490	6,500
\$40,000 - 59,999	1,710	3,450	4,570	5,570	6,570	7,700	7,910	8,110	8,310	8,510	8,710	8,720
\$60,000 - 79,999	1,870	3,600	4,730	5,860	7,060	8,260	8,460	8,660	8,860	9,060	9,260	9,280
\$80,000 - 99,999	1,870	3,730	5,060	6,260	7,460	8,660	8,860	9,060	9,260	9,460	10,430	11,240
\$100,000 - 124,999	2,040	3,970	5,300	6,500	7,700	8,900	9,110	9,610	10,610	11,610	12,610	13,430
\$125,000 - 149,999	2,040	3,970	5,300	6,500	7,700	9,610	10,610	11,610	12,610	13,610	14,900	16,020
\$150,000 - 174,999	2,040	3,970	5,610	7,610	9,610	11,610	12,610	13,750	15,050	16,350	17,650	18,770
\$175,000 - 199,999	2,720	5,450	7,580	9,580	11,580	13,870	15,180	16,480	17,780	19,080	20,380	21,490
\$200,000 - 249,999	2,900	5,930	8,360	10,660	12,960	15,260	16,570	17,870	19,170	20,470	21,770	22,880
\$250,000 - 399,999	2,970	6,010	8,440	10,740	13,040	15,340	16,640	17,940	19,240	20,540	21,840	22,960
\$400,000 - 449,999	2,970	6,010	8,440	10,740	13,040	15,340	16,640	17,940	19,240	20,540	21,840	22,960
\$450,000 and over	3,140	6,380	9,010	11,510	14,010	16,510	18,010	19,510	21,010	22,510	24,010	25,330

**Head of Household**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$620	\$860	\$1,020	\$1,020	\$1,020	\$1,020	\$1,650	\$1,870	\$1,870	\$1,890	\$2,040
\$10,000 - 19,999	620	1,630	2,060	2,220	2,220	2,220	2,850	3,850	4,070	4,090	4,290	4,440
\$20,000 - 29,999	860	2,060	2,490	2,650	2,650	3,280	4,280	5,280	5,520	5,720	5,920	6,070
\$30,000 - 39,999	1,020	2,220	2,650	2,810	3,440	4,440	5,440	6,460	6,880	7,080	7,280	7,430
\$40,000 - 59,999	1,020	2,220	3,130	4,290	5,290	6,290	7,480	8,680	9,100	9,300	9,500	9,650
\$60,000 - 79,999	1,500	3,700	5,130	6,290	7,480	8,680	9,880	11,080	11,500	11,700	11,900	12,050
\$80,000 - 99,999	1,870	4,070	5,690	7,050	8,250	9,450	10,650	11,850	12,260	12,460	12,870	13,820
\$100,000 - 124,999	2,040	4,440	6,070	7,430	8,630	9,830	11,030	12,230	13,190	14,190	15,190	16,150
\$125,000 - 149,999	2,040	4,440	6,070	7,430	8,630	9,980	11,980	13,980	15,190	16,190	17,270	18,530
\$150,000 - 174,999	2,040	4,440	6,070	7,980	9,980	11,980	13,980	15,980	17,420	18,720	20,020	21,280
\$175,000 - 199,999	2,190	5,390	7,820	9,980	11,980	14,060	16,360	18,660	20,170	21,470	22,770	24,030
\$200,000 - 249,999	2,720	6,190	8,920	11,380	13,680	15,980	18,280	20,580	22,090	23,390	24,690	25,950
\$250,000 - 449,999	2,970	6,470	9,200	11,660	13,960	16,260	18,560	20,860	22,380	23,680	24,980	26,230
\$450,000 and over	3,140	6,840	9,770	12,430	14,930	17,430	19,930	22,430	24,150	25,650	27,150	28,600