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Issuing Office: [General Accounting Division](#)

EXHIBIT E

University of California, San Diego
Accounting Office/Payroll Division

WITHHOLDING TAX STATUS

Date _____

To: _____

The information that you furnished this office has been reviewed and your Federal withholding tax status at the University of California will be in accordance with the statement check below for the period from _____, 19__ to _____, 19__ (not to exceed one calendar year.)

You are a nonresident alien and compensation paid to you is subject to Federal income tax withholding at the same rate as a single United States citizen with one personal exemption.

You are a nonresident alien who is a resident of Canada, Mexico, Japan, or Korea(South). You meet the conditions to qualify for Federal income tax withholding on the same basis as United States citizens. This means you are subject to regular graduated tax withholding and may claim allowable personal exemptions for dependents (within limitations for Japanese and Korean residents.)

You are entitled to benefits under Article _____ of the Income Tax Convention between the United States and _____. All or part of the compensation paid to you will be exempt from Federal income tax withholding. According to the Article your exemption is projected to expire on _____. **Important:** Upon this expiration you must notify the Payroll Office immediately, so that the proper income tax withholding can be established.

You are a U.S. permanent resident or a nonresident alien who has qualified for resident alien tax status under the terms of the Substantial Presence Test, and compensation paid to you is subject to withholding of Federal Income tax at the same rates applied to citizens of the United States.

Regardless of your Federal income tax status, you are subject to California State tax on all income earned in this state. State income tax will be withheld according to what you have indicated on the W-4 form.

Please note that you are required to file Federal and State income tax returns regardless of your tax withholding status. The Government Documents Department of the Central University Library has information about filing tax returns, including copies of many Federal and State forms which you may photocopy for your use.

If you have any questions about the information on this form, you may contact the Payroll Division, telephone: 534-0291.

cc: Employing Department
OGSR

AT-2 (rev. 8/90)