

Terms of this tax treaty between the U.S. and Jamaica do not apply to money received from a U.S. source. The student from Jamaica is exempt from taxation on payments from abroad for maintenance, study, or training.

However, under the terms of the tax treaty, students from Jamaica are allowed to fill out from W-4, Employees Withholding Allowance Certificate, as if they were residents of the U.S. Therefore, unlike residents of many other foreign countries, this allows the student from Jamaica to claim more than withholding from taxes for more than one allowance.

A student from Jamaica may take an additional allowance on line 5 of form W-4 for his/her spouse if the spouse has no gross income, is not claimed as a dependent by another U.S. taxpayer, and the couple does not file a joint income tax return, plus an allowance for each child who lives with the student in the U.S. Students from Jamaica are entitled to the same standard deduction as residents, therefore, they are not required to write an additional amount on line 6.

Follow the instructions on the worksheet for Form W-4 to claim these deductions.