Form W-4 Instructions for Non Resident Aliens

All nonresident aliens must fill out the Form W-4 form at the time of hire. If the employee is eligible for a tax treaty exemption, the Form W-4 will become effective at the time the treaty limits are reached. No tax should be withheld during the time the employee is covered by a tax treaty.

Nonresident aliens who receive compensation not covered by a tax treaty are subject to Federal income tax withholding and required to complete the Form W-4 as follows, regardless of their actual marital status:

- “Single” Marital Status on line 3
- One withholding allowance on line 5*
- Write “Nonresident alien” or ”NRA” on line 6

*Nonresident aliens from Canada, Mexico, the Northern Islands, American Samoa, South Korea and nonresident alien from India may claim more than one withholding allowance.

Note: If the Form W-4 is not properly filled out, the withholding must default to Single with Zero allowance. (S-0)