

# 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)

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

<b>Form W-4</b> Department of the Treasury Internal Revenue Service	<b>Employee's Withholding Allowance Certificate</b> ▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.	OMB No. 1545-0074 <span style="font-size: 2em; font-weight: bold;">2016</span>
1 Your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <small>Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.</small>
City or town, state, and ZIP code _____		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) _____		5 <u>1</u>
6 Additional amount, if any, you want withheld from each paycheck . . . . . <b>NRA</b> . . . . .		6 \$ _____
7 I claim exemption from withholding for 2016, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b></li> <li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul> If you meet both conditions, write "Exempt" here . . . . . ▶ <b>7</b>		
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
<b>Employee's signature</b> (This form is not valid unless you sign it.) ▶ _____		<b>Date ▶</b> _____
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) _____		9 Office code (optional) _____
		10 Employer identification number (EIN) _____