

Form W-4 Instructions for Non-Resident Aliens

All nonresident aliens must fill out the Form W-4 at the time of hire. If the employee is eligible for a tax treaty exemption, the Form W-4 will become effective when 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 are required to complete the Form W-4 as follows:

- "Single" Marital Status on Step 1 (C) (regardless of your actual marital status)
- Write "Nonresident alien" or "NRA" in the space below Step 4(C).
- If you would like to have an additional amount withheld, enter the amount in step 4(C)

*Nonresident aliens from Canada, Mexico, the Northern Islands, American Samoa, South Korea, and India may claim the child tax credit or the credit for other dependents by completing Step 3.

Note: If the Form W-4 is not properly filled out, the withholding must default to Single

TO BE USED BY NON-RESIDENT ALIENS ONLY

Form **W-4**

Employee's Withholding Certificate

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

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.

2024

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 www.ssa.gov .
	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, and when to use the estimator at www.irs.gov/W4App.

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) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

(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

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.)

Step 3: Claim Dependent and Other Credits	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	3	\$ _____
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). 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	4(a)	\$ _____
	(b) Deductions. 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	4(b)	\$ _____
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$ _____

NRA

Step 5: Sign Here	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

Employers Only	Employer's name and address _____	First date of employment _____	Employer identification number (EIN) _____
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