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:

- “Single” Marital Status on Step1(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 from India may be able to 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
### Employee’s Withholding Certificate

**Step 1: Enter Personal Information**

<table>
<thead>
<tr>
<th>(a) First name and middle initial</th>
<th>Last name</th>
<th>(b) Social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td></td>
<td></td>
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<tr>
<td>City or town, state, and ZIP code</td>
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- **(c) Single or Married filing separately**
  - Married filing jointly or Qualifying widow(er)
  - 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, when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App), and privacy.

**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:

- Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3–4); or
- Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or
- 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 accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld.

**TIP:** To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

**Step 3: Claim Dependents**

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 and enter the total here.

<p>| | |</p>
<table>
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<tbody>
<tr>
<td>3</td>
<td>$</td>
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</table>

**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) $ |

**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**

<table>
<thead>
<tr>
<th>Employer’s name and address</th>
<th>First date of employment</th>
<th>Employer identification number (EIN)</th>
</tr>
</thead>
</table>

For Privacy Act and Paperwork Reduction Act Notice, see page 3.