Instructions for Completion of Form W-4 for Nonresident Alien Employees

Nonresident aliens should complete the W-4 according to these instructions. (The instructions on the W-4 form itself are for U.S. citizens and permanent residents only.)

1. Item 1 - Name and Address: Enter name and U.S. address.

2. Item 2 - Social Security Number: Enter Social Security number.

3. Item 3 - Marital Status: Check "Single" for marital status, regardless of actual marital status.

4. Item 4 - Name Change: Check the box only if the individual's name has changed since receiving the Social Security card.

5. Item 5 - Number of Allowances: Claim only one withholding allowance by entering "1" on Line 5, regardless of the number of actual withholding allowances.

Residents of Canada or Mexico are allowed same personal exemptions as U.S. citizens. Residents of South Korea are allowed personal exemptions for themselves, their spouses and children who live in the U.S. at any time during the tax year. Students from India are not subject to this requirement. Effective January 1, 2006, residents of Japan can no longer claim allowances for their spouse or dependents.

6. Item 6 - Additional Amount: Write "Nonresident Alien" or "NRA" above the dotted line. Effective January 1, 2006, the IRS has amended the procedures for this part of the form, and nonresident aliens are no longer required to request an additional $33.10 withholding. However, like all other employees, nonresident aliens may request additional withholding at their option. It is now the employer’s responsibility to add a specified amount of money to a foreign national’s salary for the purpose of determining the employee’s income tax bracket. The employee is no longer required to make this calculation. To view a copy of the IRS notice, please refer to the following link: http://www.irs.gov/irb/2005-46_IRB/ar10.html

7. Item 7 - Exemption: Non-resident aliens are not permitted to claim "Exempt" on Line 7. If you wish to claim exempt from state tax, you must file State Form DE-4. If you wish to claim a tax treaty, you must file Form 8233 as well as the Form W-4 which will apply at the time a treaty-based exemption no longer applies.

8. Signature: The form should be signed and dated. Nonresident aliens who do not file a proper Form W-4 as required by IRS regulations, shall have federal income tax withheld as Single status with no allowances. (Cf. Treas. Regs. 31.3402(f)(2)-1(e)).

We will use this Form W-4 for State withholding unless you submit a separate State DE-4 form.