Nonresident Alien Federal W-4 Statutory Withholding Rules
(See example below)

When completing Form W-4 for Federal withholding on wages, employees who are nonresident alien for tax purposes are required to:

1) Not claim exemption from withholding;
2) Request withholding as if they are single, regardless of their actual marital status;
3) Claim only one allowance (see exceptions below) and
4) Write “Nonresident Alien” or “NRA” above the dotted line after the words “Additional amount, if any, you want withheld from each paycheck” and before the box on line 6 of Form W-4. This does not apply to students from India.

Nonresident aliens for tax purposes may request additional withholding at their option.

Withholding Allowance Exceptions:
Canada, Mexico, Northern Mariana Islands, or American Samoa
Nonresident aliens who are residents of Canada, Mexico, Northern Mariana Islands, or American Samoa are entitled to claim additional withholding allowances for a nonworking spouse and for dependents, the same as a U.S. citizen.

South Korea
Nonresident aliens who are residents of South Korea may claim additional withholding allowances for a nonworking spouse present with them in the United States and for dependents present with them in the United States.

Students from India
Nonresident aliens who are residents of India and present in the U.S. as students or business apprentices may claim an additional withholding allowance for a nonworking spouse present in the U.S. and personal withholding allowances for any dependents present in the U.S. who are resident aliens of the U.S.

State W-4
In addition to completing a W-4 for Federal withholding (sample below), the nonresident alien employee must also complete a IRS form W-4 for State withholding that is Single, 0.

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For Privacy Act and Paperwork Reduction Act Notice, see page 2.
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