

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.

Form W-4 Department of the Treasury Internal Revenue Service	Employee's Withholding Allowance Certificate ▶ 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 <div style="font-size: 2em; font-weight: bold;">2006</div>
1 Type or print your first name and middle initial. Jane		Last name Lee
Home address (number and street or rural route) 1234 Any Street		2 Your social security number 123 ; 45 ; 6789
City or town, state, and ZIP code Anywhere, USA 11111		3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) 1		6 Additional amount, if any, you want withheld from each paycheck . . . Nonresident Alien \$
7 I claim exemption from withholding for 2006, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7
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.		
Employee's signature (Form is not valid unless you sign it.) ▶ Jane Lee		Date ▶ 6/1/2006
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)