

Department of the Treasury Internal Revenue Service Notice 1392

Nonresident aliens (NRA) must follow special instructions when completing Form W-4.

Nonresident aliens may be exempt from wage withholding on part or all of their compensation for dependent personal services under an income tax treaty. (Only then can they claim "Exempt").

- Meet with Lacey Snyder in Finance to determine if there is a tax treaty with your country
- If there is she will have the NRA sign an 8233 and complete a W4 for Payroll so that the NRA can be set up Exempt for withholding purposes. This is the ONLY way an NRA can file EXEMPT if they have signed an 8233.

Otherwise the IRS requires a NRA to complete their W4 as follows:
Stated in IRS Publication 15 (<http://www.irs.gov/pub/irs-pdf/p15.pdf>)

Nonresident alien employee's Form W-4. When completing Forms W-4, nonresident aliens are required to:

- **Not claim exemption from income tax withholding,**
- **Request withholding as if they are single, regardless of their actual marital status,**
- **Claim only one allowance (if the nonresident alien is a resident of Canada, Mexico, or Korea, he or she may claim more than one allowance), and**
- **Write "Nonresident Alien" or "NRA" above the dotted line on line 6 of Form W-4.**

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

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. 1545-2159 2011
1 Type or print your first name and middle initial.	Last name	2 Your social security number XXX XX XXXX
Home address (number and street or rural route)		3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <small>Notes: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.</small>
City or town, state, and ZIP code		<small>If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card.</small> <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	5	1
6 Additional amount, if any, you want withheld from each paycheck	NRA	6 \$
7 I claim exemption from withholding for 2011, 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
<small>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.</small>		
Employee's signature (This form is not valid unless you sign it.) ▶		Date ▶
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)

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 10220Q Form W-4 (2011)