

# Non Resident Alien – Form W-4 Instructions

## Department of the Treasury Internal Revenue Service Notice 1392

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

### Nonresident aliens may claim exempt **ONLY** if they have filed a Tax Treaty agreement.

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".)

- Email Jeff Martin in General Accounting at jeff.martin@unco.edu to determine if there is a tax treaty.
- If there is a tax treaty, you will complete Form 8233 and complete a W-4 form so that you can be set up as exempt for withholding purposes. Form 8233 must be completed to claim EXEMPT.

Otherwise the IRS requires an NRA to complete their W-4 form as follows:

Stated in IRS Publication 15: <https://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're **single**, regardless of their actual marital status.
- Claim only **one allowance** (if the nonresident alien is a resident of Canada, Mexico, or South Korea, or a student or business apprentice from India, 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.

### Number of Allowances - Enter "1" withholding allowance unless:

- You are from Canada or Mexico. If so, you will be taxed as Single, but may claim additional allowances for your dependents for both Federal and State purposes. Your dependents DO NOT need to live with you in the USA.
- You are from the Republic of Korea. If so, you will be taxed as Single, but may claim additional allowances for your dependents for both Federal and State purposes **ONLY** if your dependents live with you in the USA.

Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records.

**Form W-4**  
Department of the Treasury  
Internal Revenue Service

**Employee's Withholding Allowance Certificate**

OMB No. 1545-0074  
**2019**

► Whether you're 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.

1 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 ☒ Single ☐ Married ☐ Married, but withhold at higher Single rate.  
City or town, state, and ZIP code \_\_\_\_\_ Note: If married filing separately, check "Married, but withhold at higher Single rate."

4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. ► ☐

5 Total number of allowances you're claiming (from the applicable worksheet on the following pages) . . . . . 5 **1**

6 Additional amount, if any, you want withheld from each paycheck . . . . . NRA 6 \$ \_\_\_\_\_

7 I claim exemption from withholding for 2019, 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 \_\_\_\_\_ Date ► \_\_\_\_\_  
(This form is not valid unless you sign it.) ►

8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.) 9 First date of employment 10 Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 4. Cat. No. 10220Q Form **W-4** (2019)

If you have any questions please contact the Payroll Office at 970-351-2700.

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