

**TO BE USED BY NON-RESIDENT ALIENS ONLY**

**Special Instructions for Form W-4 for Nonresident Aliens.** A nonresident alien subject to wage withholding must give the employer a completed Form W-4 to enable the employer to calculate how much income tax to withhold. In completing the form, nonresident aliens should use the following instructions:

- 1) Check only "Single" on line 3 (regardless of actual marital status).
- 2) **Claim only one (1) withholding allowance on line 5, unless a resident of Canada, Mexico, or South Korea or a U.S. national.**
- 3) Write "Nonresident Alien" or "NRA" above the dotted line on line 6.
- 4) Do not claim "Exempt" withholding status on line 7.

These instructions restrict a nonresident alien's filing status, and generally limit the number of allowable exemptions because a nonresident alien cannot claim the standard deduction on their tax return.

**Residents of Mexico or Canada or U.S. nationals.** A U.S. national is an individual who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens. If you are a resident of Mexico or Canada or a national of the United States, you can also claim a personal exemption for your spouse if your spouse had no gross income for U.S. tax purposes and was not the dependent of another taxpayer. In addition, you can claim exemptions for your dependents who meet certain tests. Residents of Mexico, Canada or national of the United States must use the same rules as U.S. citizens to determine who is a dependent and for which dependents exemptions can be claimed. See Publication 501 for these rules. For purposes of these rules, dependents who are U.S. nationals meet the citizenship test discussed in Publication 501.

**Residents of South Korea.** Nonresident aliens who are residents of South Korea may be able to claim exemptions for a spouse and children. The tax treaty with Korea imposes two additional requirements on Korean residents:

- 1) The spouse and children claimed must live with the alien in the United States at some time during the tax year, and
- 2) The additional deduction for the exemptions must be prorated based on the ratio of the alien's U.S. source gross income effectively connected with a U.S. trade or business for the tax year to the alien's entire income from all sources during the tax year.

**Students and business apprentices from India.** Students and business apprentices who are eligible for the benefits of Article 21(2) of the United States-India Income Tax treaty may be able to claim additional withholding allowances on line 5 for their spouses and dependents. You can claim an exemption for your spouse if he or she had no gross income during the year and is not the dependent of another taxpayer. You can claim an additional withholding allowance for each dependent NOT admitted to the United States on F-2, J-2 or M-2 visas if they meet the same rules that apply to U.S. citizens. See Publication 501 for these rules. Please use a standard W-4 form and not this form.

**American Samoa or Puerto Rico or Guam.** If you are a nonresident alien who is a bona fide resident of American Samoa or Puerto Rico for the entire tax year, you generally are taxed the same as resident aliens and should use a standard W-4 form and not this form.

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

Form <b>W-4</b> Department of the Treasury Internal Revenue Service	<b>Employee's Withholding Allowance Certificate</b> ▶ 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 <span style="font-size: 2em; font-weight: bold;">2011</span>
1 Type or print your first name and middle initial. Last name		2 Your social security number
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. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 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. ▶ <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 NOT APPLICABLE
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 (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)