Guide for NRA’s Completing IRS Form W-4

**BOX 2:** If NRA recently applied for but has not received a SSN, leave blank or write “APPLIED FOR”

**BOX 3:** NRA’s must claim SINGLE regardless of their actual marital status.

**BOX 5:** NRA’s must claim only one allowance (if nonresidents of Canada, Mexico or Korea, he or she may claim more than one allowance)

**BOX 6:** NRA’s are not required to request an additional withholding amount.

**BOX 7:** Leave BLANK. NRA’s cannot claim EXEMPT from federal income taxes on a W-4. If the NRA is eligible to claim EXEMPT from federal income taxes under a tax treaty, University Payroll will contact the employee to sign IRS Form 8233.

**Line 6:** NRA’s must write “nonresident Alien” or NRA” above the dotted line on line 6.