

Guide for NRA's Completing IRS Form W-4

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

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

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.

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

Form W-4 **Employee's Withholding Allowance Certificate** CMB No. 1545-0074
 Department of the Treasury **2009**
 Internal Revenue Service

▶ 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.

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 Single Married 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. ▶

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 **Nonresident Alien or NRA** 6 \$ **0.00**

7 I claim exemption from withholding for 2009, 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.) ▶ 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** (2009)

Line 6: NRA's must write "nonresident Alien" or NRA" above the dotted line on line 6.

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.