

INSTRUCTIONS FOR NON-RESIDENT ALIENS
ON HOW TO FILL OUT FORM W-4

Because of the restrictions on a nonresident alien's filing status, the limited number of personal exemptions a nonresident alien is allowed, and the fact that a nonresident alien cannot claim the standard deduction, you should fill out Form W-4 following these instructions:

- 1) Do not claim "Exempt" withholding status.
- 2) Check only "Single" marital status (regardless of your actual marital status)
- 3) 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
- 4) Write "Nonresident Alien" or "NRA" above the dotted line on line 6 of the Form W-4.

This information is copied from the IRS Publication 15 (Circular E), "Employer's Tax Guide".