

# Instructions for Completion of Form W-4 for Nonresident Alien Employees

Nonresident aliens should complete the W-4 according to these instructions. (The instructions on the W-4 form itself are for U.S. citizens and permanent residents only.)

- Item 1 - Name and Address:** Enter name and U.S. address.
- Item 2 - Social Security Number:** Enter Social Security number.
- Item 3 - Marital Status:** Check "**Single**" for marital status, regardless of actual marital status.
- Item 4 - Name Change:** Check the box only if the individual's name has changed since receiving the Social Security card.
- Item 5 - Number of Allowances:** Claim only one withholding allowance by entering "1" on Line 5, regardless of the number of actual withholding allowances.

Residents of Canada or Mexico are allowed same personal exemptions as U.S. citizens. Residents of South Korea are allowed personal exemptions for themselves, their spouses and children who live in the U.S. at any time during the tax year. Students from India are not subject to this requirement. Effective January 1, 2006, residents of Japan can no longer claim allowances for their spouse or dependents.

- Item 6 - Additional Amount:** Write "**Nonresident Alien**" or "**NRA**" above the dotted line. Effective January 1, 2006, the IRS has amended the procedures for this part of the form, and nonresident aliens are no longer required to request an additional \$33.10 withholding. However, like all other employees, nonresident aliens may request additional withholding at their option. **Effective January 1, 2010** employers will be using different methods to figure withholding on wages paid to nonresident aliens. (IRS Notice 2009-91)
- Item 7 - Exemption:** Non-resident aliens are **not** permitted to claim "Exempt" on Line 7. If you wish to claim exempt from state tax, you must file State Form DE-4. If you wish to claim a tax treaty, you must file a Form 8233 as well as the Form W-4 which will apply at the time a treaty-based exemption no longer applies.
- Signature:** The form should be signed and dated. **Nonresident aliens who do not file a proper Form W-4 as required by IRS regulations, shall have federal income tax withheld as Single status with no allowances. (Cf. Treas. Regs. 31.3402(f)(2)-1(e)).**

**We will use this Form W-4 for State withholding unless you submit a separate State DE-4 form.**

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

<b>Form W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b>		OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2010</div>	
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 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)		6 Additional amount, if any, you want withheld from each paycheck		5 6 \$	
7 I claim exemption from withholding for 2010, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> <li>Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and</li> <li>This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.</li> </ul> If you meet both conditions, write "Exempt" here		7		XXXXXXXXXXXXXXXX	

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.) <b>No. Or. Co. Comm. Coll. Dist. 1830 W. Romneya Dr. Anaheim, CA 92801</b>		9 Office code (optional)	
10 Employer identification number (EIN) <b>95 2394131</b>			