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) Check only "Single" marital status (regardless of your actual marital status)
2) Claim only one allowance, unless you are a resident of Canada, Mexico, Japan, or South Korea, or a U.S. national.
3) Request that your employer withhold an additional amount of $7.60 per week. If your wages are based on a two-week pay period, the additional will be $15.30.
4) Do not claim "Exempt" withholding status.

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.

This information is copied from Chapter 8 of IRS Publication 519, "U.S. Tax Guide for Aliens". If you would like to receive a copy of this publication, please call the IRS at 1-800-829-3676.