

## **NONRESIDENT ALIEN TAX COMPLIANCE**

### **HOW TO COMPLETE FORM W-4**

1. **Name and Address**: Enter name and U.S. address.
2. **Social Security Number**: enter Social Security number.
3. **Marital Status**: Mark “single” form marital status regardless of actual marital status.
4. **Name Change**: Mark the box only if the individual’s last name has changed since receiving his/her Social Security card.
5. **Number of Allowances**: Claim only one withholding allowance by entering a “1” on line 5 regardless of the number of actual withholding allowances. (119)
6. **Additional Withholding**: An additional withholding \$7.60 per week in addition to the tax calculated as graduated withholding, is required to be deducted. If, for example, the pay period is biweekly, \$15.20 should be entered on this line.
7. **Exemption**: Nonresident aliens are not permitted to claim “Exempt” on this line. If the individual is eligible to claim a tax exemption under an income tax treaty, Form 8233 should be completed in addition to Form W-4. Form W-4 should be completed in the manner outlined above and will apply at the time a treaty-based exemption no longer applies.
8. **Signature**: The form should be signed and dated.