Special Instructions for Form W-4 for Nonresident Aliens. A nonresident alien subject to wage withholding must give the employer a completed Form W-4 to enable the employer to calculate how much income tax to withhold. In completing the form, nonresident aliens should use the following instructions:

1) Check only “Single” on line 3 (regardless of actual marital status).
2) Claim only one (1) withholding allowance on line 5, unless a resident of Canada, Mexico, or South Korea or a U.S. national.
3) Write “Nonresident Alien” or “NRA” above the dotted line on line 6.
4) Do not claim “Exempt” withholding status on line 7.
5) Enter your Social Security Number on Line 2. Do not enter an Individual Tax Identification Number (ITIN).

These instructions restrict a nonresident alien’s filing status, and generally limit the number of allowable exemptions because a nonresident alien cannot claim the standard deduction on their tax return.

Residents of Mexico or Canada or U.S. nationals. 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. If you are a resident of Mexico or Canada or a national of the United States, you can also claim a personal exemption for your spouse if your spouse had no gross income for U.S. tax purposes and was not the dependent of another taxpayer. In addition, you can claim exemptions for your dependents who meet certain tests. Residents of Mexico, Canada, or national of the United States must use the same rules as U.S. citizens to determine who is a dependent and for which dependents exemptions can be claimed. See Publication 501 for these rules. For purposes of these rules, dependents who are U.S. nationals meet the citizenship test discussed in Publication 501.

Residents of South Korea. Nonresident aliens who are residents of South Korea may be able to claim exemptions for a spouse and children. The tax treaty with Korea imposes two additional requirements on Korean residents:

1) The spouse and children claimed must live with the alien in the United States at some time during the tax year, and
2) The additional deduction for the exemptions must be prorated based on the ratio of the alien’s U.S. source gross income effectively connected with a U.S. trade or business for the tax year to the alien’s entire income from all sources during the tax year.

Students and business apprentices from India. Students and business apprentices who are eligible for the benefits of Article 21(2) of the United States-India Income Tax Treaty may be able to claim an additional withholding allowances for the standard deduction. You can claim an additional withholding allowance for your spouse only if your spouse will have no gross income during the year and is not the dependent of another taxpayer. You may also claim an additional withholding allowance for each dependent NOT admitted to the United States on F-2, J-2 or M-2 visas if they meet the same rules that apply to U.S. citizens. See Publication 501 for these rules. Please use a standard W-4 form and not this form.

American Samoa or Puerto Rico or Guam. If you are a nonresident alien who is a bona fide resident of American Samoa or Puerto Rico for the entire tax year, you generally are taxed the same as resident aliens and should use a standard W-4 form and not this form.