

**TO BE USED BY NON-RESIDENT ALIENS ONLY**

**See page 2 for instructions**

Form **W-4**

**Employee's Withholding Certificate**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.  
▶ Give Form W-4 to your employer.  
▶ Your withholding is subject to review by the IRS.

**2020**

<b>Step 1: Enter Personal Information</b>	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
	City or town, state, and ZIP code		
	(c) <input checked="" type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (or Qualifying widow(er)) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

**Step 2:  
Multiple Jobs  
or Spouse  
Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3-4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . . . . ▶

**TIP:** To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

<b>Step 3: Claim Dependents</b>	If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$		
	Multiply the number of other dependents by \$500 . . . . ▶ \$		
	Add the amounts above and enter the total here . . . . .	<b>3</b>	\$
<b>Step 4 (optional): Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .	<b>4(a)</b>	\$
	(b) <b>Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .	<b>4(b)</b>	\$
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .	<b>4(c)</b>	\$

**Non-resident Alien**

<b>Step 5: Sign Here</b>	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	▶ <b>Employee's signature</b> (This form is not valid unless you sign it.)		▶ <b>Date</b>
<b>Employers Only</b>	Employer's name and address	First date of employment	Employer identification number (EIN)

## Nonresident alien special Form W-4 instructions.

Nonresident aliens should pay particular attention to the following lines when completing Form W-4.

**Step 1(b): Personal Information.** You are required to enter a social security number (SSN) on Step 1(b) of Form W-4. If you do not have an SSN, contact the Social Security Administration (SSA) to find out if you are eligible for one. You can visit any SSA office or call the SSA at 800-772-1213. For the deaf or hard-of-hearing, call 800-325-0778 (TTY/TTD number). For more information, go to [www.ssa.gov/ssnumber](http://www.ssa.gov/ssnumber). Note. You cannot enter an individual taxpayer identification number (ITIN) in Step 1(b) of Form W-4.

**Step 1(c): Personal Information.** **Check the Single or Married filing separately box regardless of your actual marital status – THIS HAS BEEN DONE**

**Step 2: Multiple Jobs or Spouse Works.** Do not complete this section unless you have more than one job at the same time. Do not account for your spouse's job because nonresident aliens may not file jointly.

If you have more than one job, you may complete Step 2(b) or Step 2(c). If you chose Step 2(b), complete the Step 2(b) Multiple Jobs Worksheet for only one job and write "nonresident alien" or "NRA" below Step 4(c) for only one job. If you have only two jobs, you may choose Step 2(c), check the box on both Forms W-4, and write "NRA" or "nonresident alien" below Step 4(c) for the Form W-4 for the highest paying job. Do not write "nonresident alien" or "NRA" below Step 4(c) for the other job. **Nonresident aliens should not use the Tax Withholding Estimator.**

Multiple withholding agents. If you are completing Form W-4 for more than one withholding agent (for example, you have more than one employer), complete Steps 3-4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

**Step 3: Claim Dependents.** Only certain nonresident aliens from **Canada, Mexico, South Korea, or India may be able to claim the child tax credit or the credit for other dependents.** See Pub. 519 and Pub. 972 for more information.

**Residents of Mexico or Canada or U.S. nationals.** 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 dependent rules that apply to U.S. citizens. See Publication 501 for these rules. Please use a standard W-4 form and not this form.

Nonresident aliens are generally not entitled to education credits. See Pub. 519 for more information.

Add the total credits that you may claim and enter the total in Step 3.

**Step 4. Optional** Step 4(a). If you want tax withheld for other income this year that won't have withholding and the income is taxable in the United States, enter the amount of other income here. Do not include any income from any jobs or self-employment. See Pub. 519 for more information.

Step 4(b). Nonresident alien itemized deductions and adjustments to income may be limited. See Pub. 519 for more information. If you expect to claim itemized deductions and/or adjustments to income (such as the student loan interest deduction), add your itemized deductions and adjustments to income and enter the amount in Step 4(b). Step 4(c).

**Write "nonresident alien" or "NRA" in the space below Step 4(c) – THIS HAS BEEN DONE.**

If you would like to have an additional amount withheld, enter the amount in Step 4(c).

**Exempt from withholding.** Do not claim that you are exempt from withholding in the space below Step 4(c) of Form W-4 (even if you meet both of the conditions to claim exemption from withholding listed in the instructions to the Form W-4).