

Nonresident Alien Federal W-4 Statutory Withholding Rules

(See example belowⁱ)

When completing Form W-4 for Federal withholding on wages, employees who are nonresident alien for tax purposes are required to:

- 1) Not claim exemption from withholding;
- 2) Request withholding as if they are single, regardless of their actual marital status;
- 3) Claim only one allowance (see exceptions below) and
- 4) Write "Nonresident Alien" or "NRA" above the dotted line after the words "Additional amount, if any, you want withheld from each paycheck" and before the box on line 6 of Form W-4. This does not apply to students from India.

Nonresident aliens for tax purposes may request additional withholding at their option.

Withholding Allowance Exceptions:

Canada, Mexico, Northern Mariana Islands, or American Samoa

Nonresident aliens who are residents of Canada, Mexico, Northern Mariana Islands, or American Samoa are entitled to claim additional withholding allowances for a nonworking spouse and for dependents, the same as a U.S. citizen.