

## Form W-4 Instructions for Non-Resident Aliens

Because of the restrictions on a non-resident alien's filing status, the limited number of personal allowances a non-resident alien is allowed, and the fact that a non-resident alien cannot claim the standard deduction, you must fill out Form W-4 following these instructions **instead** of those provided on the Form W-4:

1. Check only "Single" marital status on line 3, regardless of your actual marital status.
2. You must claim one (1) withholding allowance on line 5, unless you are a resident of Canada, Mexico, or the Republic of Korea. Residents of these 3 countries may claim more than one allowance.
3. Write "Non-Resident Alien" on line 6 to the left of the box, on the dotted line.
4. **Do not claim "Exempt" withholding status on line 7.** If you wish to claim a tax treaty you must file form 8233 (and Revenue Procedure Letter if required), or W-9 and Attachment.

If you have any questions, please refer to IRS Publication 519, page 50, or see your employer.

Cut here and give Form W-4 to your employer. Keep the top part for your records.			
<b>Form W-4</b> <small>Department of the Treasury Internal Revenue Service</small>	<b>Employee's Withholding Allowance Certificate</b> <small>► Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</small>	<small>OMB No. 1545-0074</small> <span style="font-size: 2em; font-weight: bold;">2011</span>	
<b>1</b> Type or print your first name and middle initial. Last name <b>First</b> <span style="margin-left: 100px;"><b>M.</b></span> <span style="margin-left: 100px;"><b>Last</b></span>		<b>2</b> Your social security number <span style="text-align: center;">XXX XX XXXX</span>	
Home address (number and street or rural route) <b>1600 Catlin Ave., No. 4XXX (or your off-campus address)</b>		<b>3</b> <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <small>Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.</small>	
City or town, state, and ZIP code <b>Superior WI 54880 (or your off-campus city, state, zip code)</b>		<b>4</b> If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. <input type="checkbox"/>	
<b>5</b> Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		<b>5</b>	<b>1</b>
<b>6</b> Additional amount, if any, you want withheld from each paycheck . . . . . <i>Non-resident Alien</i>		<b>6</b>	\$
<b>7</b> I claim exemption from withholding for 2011, and I certify that I meet <b>both</b> of the following conditions for exemption. • Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability <b>and</b> • This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability. If you meet both conditions, write "Exempt" here . . . . . ►			
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.			
<b>Employee's signature</b> <small>(This form is not valid unless you sign it.) ►</small>		<b>Date ►</b>	
<b>8</b> Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		<b>9</b> Office code (optional)	<b>10</b> Employer identification number (EIN)
<small>For Privacy Act and Paperwork Reduction Act Notice, see page 2. <span style="float: right;">Cat. No. 10220Q <span style="margin-left: 100px;">Form <b>W-4</b> (2011)</span></span></small>			

Source: IRS Publication 519, US Guide for Aliens (03/14/2011)  
& IRS Forms and Instructions (PDF) (01/06/2011 edition)