

# Non Resident Alien Form W-4 Instructions

Department of the Treasury Internal Revenue Service Notice 1392

Nonresident aliens (NRA) must follow special instructions when completing Form W-4.

Nonresident aliens may claim exempt ONLY if they have filed a Tax Treaty agreement.

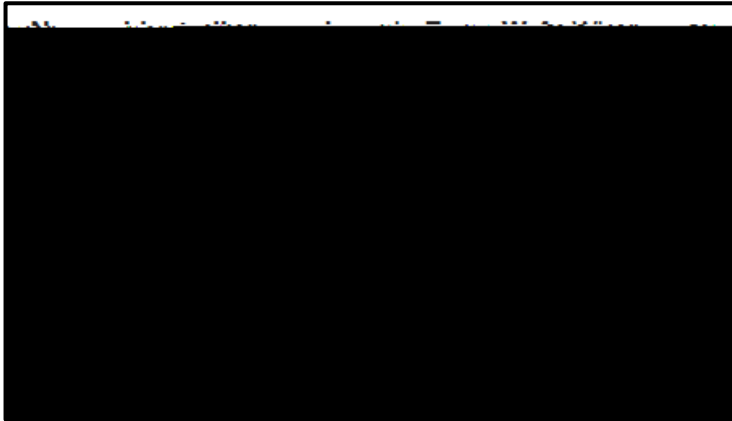
Nonresident

can be set up

as exempt for withholding purposes. Form 8233 must be completed to claim EXEMPT.

Otherwise the IRS requires an NRA to complete their W-4 form as follows:

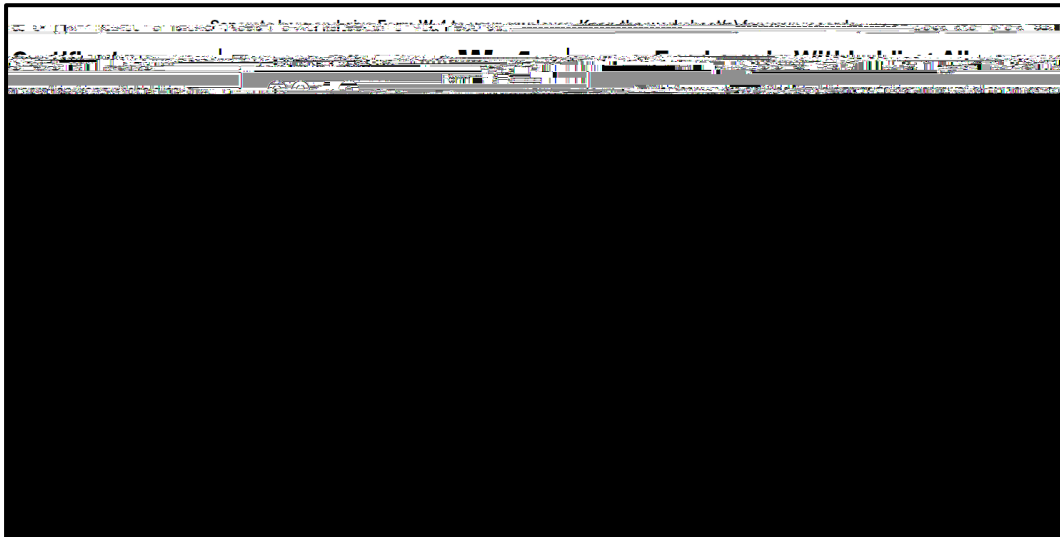
Stated in IRS Publication 15: <https://www.irs.gov/pub/irs-pdf/p15.pdf>



**Number of Allowances** - Enter "1" withholding allowance unless:

You are from Canada or Mexico. If so, you will be taxed as Single, but may claim additional allowances for your dependents for both Federal and State purposes. Your dependents DO NOT need to live with you in the USA.

You are from the Republic of Korea. If so, you will be taxed as Single, but may claim additional allowances for your dependents for both Federal and State purposes ONLY if your dependents live with you in the USA.



If you have any questions please contact the Payroll Office at 970-351-2700.

Updated 3/1/2019