

# W-4 Federal Tax Form for Non Resident Aliens

**Form Purpose:** The information you will provide on this W-4 Federal Tax form is used so that your employer can withhold the correct federal income tax from your paycheck. Consider completing a new W-4 Federal Tax form each year and/or when your personal or financial situation changes.

**Non Resident Aliens:** If you are a Non Resident Alien, please use these instructions.

If you are an Alien (not a U.S. citizen), you are considered a Non Resident Alien unless you meet one of two tests: the Green Card Test or the Substantial Presence Test for the calendar year (January 1 – December 31). If you do not meet either the Green Card Test or the Substantial Presence Test, then you are a Non Resident Alien.

For more detail on determining your Alien tax status, please check page 2.

**What you'll need in order to fill out this form:**

- Use **black** or **blue** pen (Do not use pencil or any other color ink), or fill out the online .pdf form and print for submission. If on site, you will submit during a scheduled in person New Hire Forms Validation Session. If you are a remote employee you will submit via mail per instructions you will receive.
- Input your name to match the your name **as written on your I-9 form.**
- Complete the Personal Allowances Worksheet before completing your W-4 Federal Tax form (unless you happen to be exempt from paying taxes).

**What if you make an error?**

If you make an error when filling out the form, please draw a line through the error, initial and date the error. Please write the correct information in or as close as you can to the corrected field.

### **Green Card Test**

You are a Lawful Permanent Resident of the United States, at any time, if you have been given the privilege, according to the immigration laws, of residing permanently in the United States as an immigrant. You generally have this status if the U.S. Citizenship and Immigration Service (USCIS) issued you an Alien Registration Card, Form I-551, also known as a "green card." You continue to have resident status, under this test, unless you voluntarily renounce and abandon this status in writing to the USCIS, or your immigrant status is administratively terminated by the USCIS, or your immigrant status is judicially terminated by a U.S. federal court.

### **Substantial Presence Test**

You will also be considered a U.S. resident for tax purposes if you meet the substantial presence test for the calendar year. To meet this test, you must be physically present in the United States on at least:

31 days during the current year, and 183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting:

- All the days you were present in the current year, and
- 1/3 of the days you were present in the first year before the current year, and
- 1/6 of the days you were present in the second year before the current year.

### **Example**

You were physically present in the United States on 120 days in each of the years 2006, 2007, and 2008. To determine if you meet the substantial presence test for 2008, count the full 120 days of presence in 2008, 40 days in 2007 (1/3 of 120), and 20 days in 2006 (1/6 of 120). Since the total for the 3-year period is 180 days, you are not considered a resident under the substantial presence test for 2008. Resident aliens are generally taxed in the same way as U.S. citizens. This means that their worldwide income is subject to U.S. tax and must be reported on their U.S. tax return (Form 1040, U.S. Individual Income Tax Return; Form 1040A, U.S. Individual Income Tax Return or Form 1040EZ, Income Tax Return for Single and Joint Filers with No Dependents).

**Non Resident Aliens should fill out W-4 Federal Tax Form using the following instructions instead of the instructions on the W-4 Federal Tax Form.** This is because of the restrictions on a Non Resident Alien's filing status, the limited number of personal exemptions a Non Resident Alien is allowed, and because a Non Resident Alien cannot claim the standard deduction.

- Enter your social security number (SSN) on line 2.
- Do not enter an individual taxpayer identification number (ITIN).
- Check only “Single” marital status on line 3 (regardless of your actual marital status).
- Claim only one allowance on line 5, unless you are a resident of Canada, Mexico, the Republic of Korea (South Korea), or a U.S. national.
- Write “Non Resident Alien” or “NRA” on the dotted line on line 6.
- You can request additional withholding on line 6 at your option.
- Do not claim “Exempt” withholding status on line 7.

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.

- 1A Print your First Name and Middle Initial.
- 1B Print your Last Name.
- 2A Input your Social Security Number. Format should be XXX-XX-XXXX.
- 2B Input your Home Address.
- 3 Check only "Single" marital status on line 3 (regardless of your actual marital status).
- 4 Leave unchecked unless your last name differs from that on your social security card. If your last name does differs from that on your social security card this is the case, check the box and call 1-800-772-1213 for a new card.

Example:

Department of the Treasury Internal Revenue Service	<b>Employee's Withholding Allowance Certificate</b> For Privacy Act and Paperwork Reduction Act Notice see page 2.	OMB No. 1545-0010 <b>2010</b>
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1A Type or print your first name and middle initial <b>John W.</b>	1B Last name <b>Smith, Jr.</b>	2A Your social security number <b>XXX XX XXXX</b>
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Home address (number and street or rural route) 2B <b>4221 Cherry Street</b>	3 <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate
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City or town, state, and ZIP code <b>Beverly Hills, CA 90210</b>	4 If your last name differs from that on your social security card, check here and call 1-800-772-1213 for a new card. . . . . <input type="checkbox"/>
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- 5** Claim only one allowance on line 5, unless you are a resident of Canada, Mexico, the Republic of Korea (South Korea), or a U.S. national.
- 6A** Write “Non Resident Alien” or “NRA” on the dotted line on line 6.
- 6B** Indicate any additional allowances that you would like to be withheld. This dollar amount will be withheld from each paycheck.
- 7A** Do not claim “Exempt” withholding status on line 7.
- 7B** **Don’t forget to sign and date!!**
- 8/9/10** Do not fill out 8, 9, or 10. Leave blank.
- 11** Please write your IBM employee serial number on the bottom right side of the page (under “Form W-4”).

**Example:**

5 Total number of allowances you are claiming (from line H above or from the worksheets on page 2, if they apply).....	<b>5</b>	<b>1</b>
6 Additional amount, if any, you want withheld from each paycheck.....	<b>6A</b>	<b>NRA</b>
7 I claim exemption from withholding for 1999 and I certify that I meet BOTH of the following conditions for exemption *Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND *This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability. If you meet both conditions, enter "EXEMPT" here.....	<b>6B</b>	<b>\$ 80</b>
	<b>7A</b>	

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

**7B** Employee's Signature ▶ *John W. Smith, Jr.*      Date ▶ **5/1/2011**

**8** Employer's name and address      **9** Office Code      **10** Employer Identification number

**11** **7D1111**