

Form W-4 (2012)**NON RESIDENT ALIEN USE ONLY**

*** W-4s for Non-Resident Aliens should be completed as part of the Glacier process. If you have not completed Glacier, contact your Home Department Coordinator. This W-4 is available as a back-up if Glacier is unavailable.*

As a Non-Resident alien employee, you are required to complete a "Form W-4, Employee's Withholding Allowance Certificate". 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:

1. Check only "Single" marital status on line 3, regardless of your actual marital status.
2. You must claim one (1) withholding allowances on line 5, unless you are a resident of Canada, Mexico, or the Republic of Korea. Residents of these 3 countries in certain circumstances may claim more than one allowance. For more information, see IRS Publication 519, at www.irs.gov under "Forms and Publications".

Student Residents of India: The US – India treaty allows a student from India to claim additional withholding allowances for applicable spouse and dependents. For more information, see IRS Publication 519, at www.irs.gov under "Forms and Publications".

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 be exempt from state taxes, you must file Form DE-4. If you wish to claim a tax treaty you must file a Form 8233 (and Revenue Procedure Letter if required), or W-9 and Attachment.

Per IRS regulations, your income tax is based on tax tables specific to those who are non-resident aliens for tax purposes. Note: Students who are residents of India are exempt from this requirement.

If you have any questions, please refer to IRS Publication 519. For more information please see our web site at www.usc.edu/payroll under "Payroll FAQs".

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0074 2012	
1 Your first name and middle initial		Last name		2 Your social security number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.			
City or town, state, and ZIP code		4 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"/>			
5 Total number of allowances you are claiming (from line H or from the applicable worksheet on page 2)				5	
6 Additional amount, if any, you want withheld from each paycheck				6	\$
7 I claim exemption from withholding for 2012, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none">• 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, write "Exempt" here				7	
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.					
Employee's signature (This form is not valid unless you sign it.) ▶					
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)				Date ▶	
9 Office code (optional)				10 Employer identification number (EIN)	