



SPECIAL INSTRUCTIONS FOR FORM W-4 FOR NONRESIDENT ALIEN EMPLOYEES ONLY

Federal regulations require you to fill out your Form W-4, Employee's Withholding Allowance Certificate, in a prescribed manner if you are a Nonresident Alien (NRA). US Permanent Residents (Green Card Holders) and US Citizens are not considered Non-Resident Aliens, and should complete the form as indicated on the form itself. Associates in the US on working visas (i.e. H1, L1, TN, EAD) should review the instructions below to determine if they are considered NRA for W4 purposes.

NRA's must:

- Not claim exemption from the income tax withholding
- Request withholding as if you are **single**, **regardless of your actual marital status**.
- **Claim only one allowance** (if you are a resident of Canada, Mexico or Korea, you may claim more than one allowance), and
- Write **"Nonresident Alien" or "NRA"** above the dotted line on line 6 of form W4

Below, please find a sample W-4 filled out as described above.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0047
<p>► 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.</p>				
1 Type or print your first name and middle initial. FIRST NAME		Last name LAST NAME		2 Your social security number SOCIAL SECURITY #
Home address (number and street or rural route) CURRENT STREET ADDRESS		3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withheld 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 CITY/STATE/ZIP		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. ►		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5 1
6 Additional amount, if any, you want withheld from each paycheck NONRESIDENT ALIEN				6 \$
7 I claim exemption from withholding for 2010, 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 (Form is not valid unless you sign it.) ► SIGNATURE		Date ► January 1, 2010		
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)	10 Employer identification number (EIN)	

For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 10220Q Form **W-4** (2010)

MUST SELECT SINGLE IF
NRA – REGARDLESS OF
ACTUAL MARITAL STATUS

MUST ENTER "1" IF NRA –
UNLESS RESIDENT OF
CANADA, MEXICO OR
KOREA

It is **your responsibility** to make the determination as to whether or not you are a considered NRA. Please consult your tax advisor in order to make this determination. Below, however, please find some guidance.

You are considered a Nonresident Alien if:

1. You do not have an Alien Registration Card (or Green Card) issued by the U.S. Citizenship and Immigration Services (USCIS) or its predecessor organization AND
2. You have not been physically present in the United States for:
 - a. More than 31 days during the current calendar year, AND
 - b. 183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting
 - i. All the days you were present in the current year, and
 - ii. 1/3 of the days you were present in the first year before the current year, and
 - iii. 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 2007, 2008, and 2009. To determine if you are a Nonresident Alien for 2009, you would count the full 120 days of presence in 2009, 40 days in 2008 (1/3 of 120) and 20 days in 2007 (1/6 of 120). Because the total for the three-year period is only 180 days, you would be considered a nonresident alien.

Note: Once you reach the threshold prescribed by the formula above during a calendar, you may submit a revised W-4 reflecting your actual marital status and number of allowances.