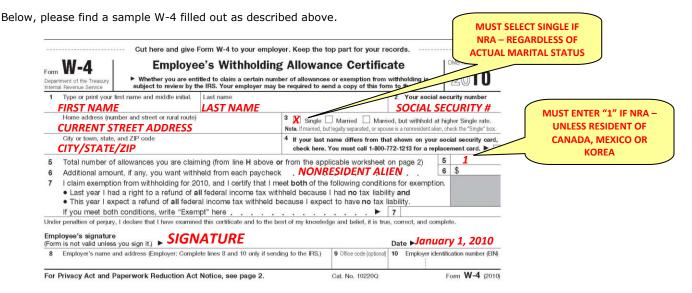


## SPECIAL INSTRUCTIONS FOR FORM W-4 FOR NONRESIDENT ALIEN EMPLOYEES ONLY

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). <u>US Permanent Residents (Green Card Holders) and US Citizens are not considered Non-Resident Aliens</u>, 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



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
  - 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 y ear 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.

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