

NONRESIDENT ALIEN INSTRUCTIONS FOR FORM W-4

Nonresident Aliens should use the following instructions instead of the instructions on Form W-4. This is because of the restrictions on a Nonresident Alien's filing status, the limited number of exemptions, and the fact that a Nonresident Alien cannot claim the standard deduction on his/her U.S. income tax return.

1. Check only **“Single”** marital status on **line 3** (regardless of actual marital status).
2. Claim only one withholding allowance on **line 5**, unless a resident of America Samoa, Canada, Korea, Japan, Mexico, the Northern Mariana Islands, or **students** from India (exceptions discussed below).
3. Request that an additional tax of \$15.30 be withheld on **line 6** if paid biweekly. Employees paid on a monthly basis should have an additional tax amount of \$33.10 withheld on **line 6**. (**Students** (generally, an F-1 visa holder) from India are not required to write in any additional withholding amount on **line 6**).
4. Do NOT claim “Exempt” withholding status on **line 7**.

EXCEPTIONS TO WITHHOLDING ALLOWANCE ON LINE 5

A. American Samoa, the Northern Mariana Islands, and the U.S. Virgin Islands

1. The individual can claim an additional exemption for a spouse if the following criteria are met:
 - a. The spouse has no gross income.
 - b. The spouse is not claimed as a dependent by another taxpayer.
2. The individual can claim exemptions for each dependent child who meets the following criteria:
 - a. The child qualifies as a dependent under the normal rules for a dependent.
 - b. The child IS NOT required to be a U.S. citizen, U.S. lawful permanent resident or resident under the substantial presence test.
 - c. The child IS NOT required to have lived with the individual at some time during the calendar year.

B. Canada and Mexico

1. The individual can claim an additional exemption for a spouse if the following criteria are met:
 - a. The spouse has no gross income.
 - b. The spouse is not claimed as a dependent by another taxpayer.
2. The individual can claim exemptions for each dependent child who meets the following criteria:
 - a. The child qualifies as a dependent under the normal rules for a dependent.
 - b. The child IS NOT required to be a U.S. citizen, U.S. lawful permanent resident or resident under the substantial presence test.
 - c. The child IS NOT required to have lived with the individual at some time during the calendar year.

C. India

1. If the individual can claim an additional exemption for a spouse if the following criteria are met:
 - a. The spouse has no gross income.
 - b. The spouse is not claimed as a dependent by another taxpayer.
2. The individual can claim exemptions for each dependent child who meets the following criteria:
 - a. The child qualifies as a dependent under the normal rules for a dependent.
 - b. The child IS a U.S. citizen, U.S. lawful permanent resident, or resident of the United States under the substantial presence test.

NOTE: a child in F-2, J-2, M-2 or Q-2 status is usually a nonresident. The child who is a resident of Canada or Mexico and who otherwise qualifies as a dependent of an Indian student or trainee can be claimed as a dependent as well.

D. Japan and South Korea

1. The individual can claim an additional exemption for a spouse if:
 - a. The spouse has no gross income.
 - b. The spouse is not claimed as a dependent by another taxpayer.
 - c. The spouse IS required to have lived with the taxpayer at some time during the calendar year.

2. The individual can claim exemptions for each dependent child who meets the following criteria:
 - a. The child qualifies as a dependent under the normal rules for a dependent.
 - b. The child IS NOT required to be a U.S. citizen, U.S. lawful permanent resident, or resident under the substantial presence test.
 - c. The child IS required to have lived with the individual at some time during the calendar year.

The spouse/child exemptions must be prorated based on U.S. income to worldwide income.

NONRESIDENT ALIEN EMPLOYEE INFORMATION

1. Clayton College & State University uses the guidelines for Nonresident Alien Tax Withholding as published in IRS Publications 515 and 901.
2. All monies paid through the Payroll System will be considered salary or wages, not scholarship funds, and thus will be subject to the Rules in IRS Publications 515 and 901.
3. Nonresident Aliens must complete an IRS W-4 Tax Withholding form even if they currently qualify for an exemption. This W-4 form must comply with the Rules in IRS Publications 515 and 901, and will be used when the withholding exemption expires because of a time or dollar limit. This will be done automatically by Clayton College & State University.

When withholding exemption expires and there is no current or valid W-4 on file, the withholding will be set up automatically with a status of "Single", 01 allowance.

4. Clayton College & State University will provide the necessary documents and instructions for the Nonresident Alien employee to file for withholding exemptions. At the end of each tax (calendar) year, CCSU will also provide the Nonresident Alien employee with the proper information returns showing both income exempt from and income subject to withholding, as well as the amount of withholding.
5. It is the Nonresident Alien employee's responsibility to prepare and file the annual 1040NR and any other IRS forms required for individual reporting of income and taxability. Clayton College & State University does not prepare these forms and does not give tax planning or calculation advice.

I have read, understand and accept the statements above.

Name _____ Employee ID _____
(print legibly)

Signed: _____ Date: _____