



W-4 Instructions

The purpose of fill W-4 is to help your employer to withhold the correct amount of federal tax from your pay. Please read carefully and finish the first page of the form, #1-7, be sure to *sign and date* the form below #7. Identify the tax status (resident alien or non-resident alien) before fill the form. If you are an F-1 student who first entered the U.S in F-status *before* December 31st, 2009, you are a “resident alien” for federal tax purpose; if you entered *after* December 31st, 2009, you are a “non-resident alien” for tax purpose. See instructions and sample W-4 form below.

1. Required
 2. Required
 3. Required
 4. Optional (required if applicable)
- Resident Alien
5. Enter the whole number to claim allowances
 7. *If claim exempt, ONLY complete #1, #2, #3, #4 (if applicable) enter “exempt” at # 7 and leave 5 in blank. Be sure to sign and date.*
- Non-resident Alien
3. Claim “single” regardless of marriage status
 4. Optional (required if applicable)
 5. Enter “1”, except residence of Canada, Mexico, South Korea, a U.S. national (American Samoans and Northern Mariana Islanders), or a student from India.
 6. Write “NRA” (nonresident alien) above the dotted line on #6
 7. Leave in blank
- For residents of Canada, Mexico, South Korea, a U.S. national (American Samoans and Northern Mariana Islanders), or a student from India, special rules apply.
- a) Residents of Canada, Mexico, and a U.S. national (American Samoans and Northern Mariana Islanders): Claim “single” regardless of marriage status (#3); may claim same allowance as US citizen (#5); write “NRA” above the dotted line (#6).
 - b) Residents of South Korea: Claim “single” regardless of marriage status (#3); may claim allowance for spouse and children present in US(#5); write “NRA” above the dotted line (#6)
 - c) Students from India: Claim “single” regardless of marriage status (#3); may claim allowance for spouse and dependents if spouse has no gross income during the year and/ or dependents who is not holding F2 or M2 or J2 visas (#5); enter “0” (#6)



Form **W-4**
 Department of the Treasury
 Internal Revenue Service

Employee's Withholding Certificate

OMB No. 1545-0074

▶ **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**
 ▶ **Give Form W-4 to your employer.**
 ▶ **Your withholding is subject to review by the IRS.**

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Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (or Qualifying widow(er)) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

**Step 2:
Multiple Jobs
or Spouse
Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld ▶