**IRS special rules for Nonresidents completing the Form W-4**

If a foreign national is not eligible or not claiming wage tax treaty, submits IRS Form W-4 Employee’s Withholding Allowance Certificate.

A Social Security number is required to complete IRS Form W-4.

Withholding will default to single and zero allowances if IRS Form W-4 is not submitted.

Special rules apply to nonresident aliens for tax purposes filling out IRS Form W-4.

If a nonresident does not complete the Form W-4 in the required manner above, the UW is required to treat the Form W-4 as invalid and withhold at "single with no allowances".

Please read instructions carefully.



**Instructions:**

1. Enter your first name, middle initial and last name.
2. Enter your social security number. **(Do not fill out this form if you do not have a Social Security number.)**

3a. Enter your local address (number and street name).

3b. Enter City, State, and Zip code.

1. **Check single**, regardless of actual marital status.
2. **Claim only one allowance.**
(Residents of Canada, Mexico or Korea may claim more than one allowance.)
3. Write "Nonresident Alien" or "NRA" above the dotted line on line 6 of the Form W-4.
4. Do not claim "exempt"
(If you are "exempt" because of a tax treaty, complete IRS [Form 8233](http://www.irs.gov/pub/irs-pdf/f8233.pdf).)
5. Sign this form.
6. Date this form.

**Submit IRS Form W-4 to Payroll Office, Box 359555.**

For more information please refer to IRS special rules for nonresidents (See [IRS Publication](http://www.irs.gov/pub/irs-pdf/n1392.pdf))