FORM W-4 INSTRUCTIONS
FOR
NONRESIDENT ALIENS

Internal Revenue Service (IRS) requires nonresident aliens to complete the Form W-4 in the following manner:

Lines 1, 2 and 4: Complete per Form W-4 instructions;

Line 3: Claim “Single” status, regardless of actual marital status;

Line 5: Claim only “one” allowance [Note: A nonresident alien who is a resident of Canada, Mexico, or South Korea may claim more than one allowance.];

Line 6: Write “Nonresident Alien” or “NRA” on the dotted line (at your option, you may request an additional withholding amount); and

Line 7: Leave blank; a nonresident alien cannot claim exemption on this form;

The form must be signed and dated.

If you have any questions with your classification as a nonresident alien for tax purposes, please contact the University Tax Office at (203) 432-5530 or (203) 432-5597 or e-mail daysi.cardona@yale.edu.