**Nonresident Alien (NRA) Instructions for completing Form W-4**

January 2020

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

**Step 1 (a) and (b):** Enter name, address and Social Security Number

**Step 1 (c ):** Check the Single or Married filing separately

**Step 2:** Do not complete this section unless you have more than one job at the same time. Do not account for your spouse’s job, NRA may not file joint returns.

**Step 3:** Claim Dependents: NRA from Canada, Mexico, South Korea, or India, refer to [IRS Publication 519](https://www.irs.gov/pub/irs-pdf/p519.pdf), U.S. Tax Guide for Aliens for more information.

**Step 4:** Optional, please refer to [IRS Publication 519, U.S. Tax Guide for Aliens](https://www.irs.gov/pub/irs-pdf/p519.pdf) and [IRS Notice 1392](https://www.irs.gov/pub/irs-pdf/n1392.pdf) for more information

**Step 4 (c ):** Write “nonresident alien” or NRA in the space below Step 4 (c )

**Step 5:** Sign and date

If you have any questions about your classification as a nonresident alien for U.S. tax purposes, please contact the International Tax Department at (203) 432-5530 or email [internationaltax@yale.edu](mailto:internationaltax@yale.edu)