Lehigh University Payroll Office
Nonresident Alien IRS Form W-4 Instructions

If you are a nonresident alien* there are specific rules you must follow when you complete your IRS Form W-4. These rules relate to your Filing Status and your Allowances. If you are a tax resident of Canada, Mexico, or South Korea or are a U.S. National, please also see “Special Exceptions” below.

**Line 3 Filing Status**
You must claim Single status (even if you are married) because when you complete your tax return at the end of the calendar year, as a nonresident alien you are generally not permitted to file a joint tax return with your spouse. Therefore, your withholding during the year must be consistent with your tax return status.

**Line 5 Allowances**
Enter 0 or 1 for the number of allowances on Line 5 of your W-4. Using an allowance of “1” will cause less taxes to be withheld from your paycheck.

**Line 6**
Write “Nonresident Alien” or “NRA” above the dotted line. You may request additional withholding in Box 6, but you are not required to do so.

**Completing Line 7**
You cannot write “Exempt” on Line 7 of the Form W-4. If you are from a country that has a tax treaty with the United States, the only way to claim the benefits of that treaty is to sign a 8233 or W-8BEN form that has been prepared by the Payroll Office. If you claim Exempt on the W-4 form, the form will be invalid and you will have tax withheld at Single and 0 allowances.

**Special Exceptions**

**Tax Residents of Canada, Mexico or U.S. Nationals of American Samoa and the Northern Mariana Islands:** must still claim Single (Line 3). However, you are entitled to the additional allowances for your spouse and dependents on Line 5 if: a) your spouse had no gross income; b) your spouse was not the dependent of another U.S. taxpayer; and c) your dependents otherwise qualify as dependents under the same rules as U.S. citizens.

**Tax Residents of South Korea:** must still claim Single (Line 3). However, you are entitled to the additional allowances for your spouse and dependents on Line 5 if: a) you meet the same 3 conditions above for residents of Canada, Mexico and the U.S. Nationals; and b) your spouse and all children claimed have lived with you at some time during the tax year. When you file your tax return at the end of the year, your additional deductions will be prorated based on the ratio of your U.S. income as compared to your worldwide income.

**Tax Residents of India Who Are Students or in OPT (Optional Professional Training) status:** must still claim Single (Line 3). In addition, you are entitled to additional allowances for your spouse and dependents if: a) your spouse had no income and cannot be claimed by another taxpayer; and b) your children meet all dependency tests, including the citizenship/residency test. That is, the nonresident alien Indian student cannot claim an additional allowance for a dependent unless the dependent is a U.S. citizen or resident alien.

* See “Determining Your Tax Residency Status” on the Payroll section of the Controller’s Office web page