

FOR INDIVIDUALS WHO ARE

NOT

U.S. CITIZENS OR PERMANENT RESIDENTS FOR U.S TAX PURPOSES

THIS FORM IS INTENDED ONLY FOR NATIONALS OF:

**CANADA, MEXICO, SOUTH KOREA, NORTHERN MARIANA
AMERICAN SAMOA**

**Please complete sections 1, 2, 4 and 5, then sign and date the form.
See instructions on page 2 regarding special rules for filling out this form**

Note: Do not claim "Exempt" withholding status on line 7

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	Employee's Withholding Allowance Certificate ▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.	OMB No. 1545-0074 2008
1 Type or print your first name and middle initial. Last name		2 Your social security number
Home address (number and street or rural route)		3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5
6 Additional amount, if any, you want withheld from each paycheck		6 \$ NRA
7 I claim exemption from withholding for 2008, and I certify that I meet both of the following conditions for exemption. ● Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and ● This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here		
		7 XXXXXXXXXXXXXXXXXXXXXXXXXX
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (Form is not valid unless you sign it.) ▶		Date ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional) 10 Employer identification number (EIN)

Special Rules for Residents of: Canada, Mexico, South Korea, American Samoa and Northern Mariana

- Check only "Single" marital status on line 3 of Form W-4 (regardless of actual marital status)
- Students from India can claim "1" plus additional allowances for spouse on line 5. In addition, they can claim an allowance for each dependent who has become resident alien (use the personal allowances worksheet below). These additional allowances should be entered on lines C and D, as appropriate
- Write "NRA" above the dotted line on line 6 of Form W-4
- Do not claim "Exempt" withholding status on line 7

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A	_____
B	Enter "1" if: { <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. }	B	_____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C	_____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D	_____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E	_____
F	Enter "1" if you have at least \$1,500 of child or dependent care expenses for which you plan to claim a credit	F	_____
	(Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)		
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$58,000 (\$86,000 if married), enter "2" for each eligible child. • If your total income will be between \$58,000 and \$84,000 (\$86,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have 4 or more eligible children. 	G	_____
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ►	H	_____
	For accuracy, complete all worksheets that apply. { <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$25,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. }		

For additional information please see Internal Revenue Services Publication 519, which can be found on the IRS website at <http://www.irs.gov/pub/irs-pdf/p519.pdf>

Please note: A nonresident alien for U.S tax purposes cannot file as head of household