

As a Non-Resident alien employee, you are required to complete a "Form W-4, Employee's Withholding Allowance Certificate". Because of the restrictions on a non-resident alien's filing status, the limited number of personal allowances a non-resident alien is allowed, and the fact that a non-resident alien cannot claim the standard deduction, you must fill out Form W-4 following these instructions:

1. Check only **"Single"** marital status on line 3, regardless of your actual marital status.
2. You must claim **one (1)** withholding allowances on line 5, unless you are a resident of Canada, Mexico, or the Republic of Korea. Residents of these 3 countries may claim more than one allowance.

Residents of Japan: You may be able to claim more than 01 allowance depending on your arrival date in the US. Please see your Home Department Coordinator for IRS Publication 901 for assistance.

3. Write "Non-Resident Alien" on Line #6 to the left of the box, on the dotted line.
4. **Do not claim "Exempt" withholding status on line 7.** If you wish to be exempt from state taxes, you must file Form DE-4. If you wish to claim a tax treaty you must file a Form 8233 (and Revenue Procedure Letter if required), or W-9 and Attachment.

Per IRS regulations, your income tax will be calculated based on your earnings plus an additional amount. This additional amount of either \$102.00 per biweekly pay or \$221.00 per monthly pay will not be included in your year-end tax statement. Note: Students who are residents of India are exempt from this requirement.

If you have any questions, please refer to IRS Publication 519. For more information please see our web site at www.usc.edu/payroll under "Payroll FAQs".

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 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 or from the applicable worksheet on page 2)		5
6 Additional amount, if any, you want withheld from each paycheck		6 \$
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
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) ▶		
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		Date ▶
		9 Office code (optional) 10 Employer identification number (EIN)