## **Special Form W-4 instructions for Non-Resident Aliens**

**Step 1(b):** Personal Information. You are required to enter a social security number (SSN) on Step 1(b) of Form W-4. If you do not have an SSN, contact the Social Security Administration (SSA) to find out if you are eligible for one.

Step 1(c): Personal Information. Check the Single or Married filing separately box <u>regardless of your actual marital status.</u>

**Step 2:** Multiple Jobs or Spouse Works. Do not complete this section unless you have more than one job at the same time. Do not account for your spouse's job because nonresident aliens may not file jointly.

If you have more than one job, you may complete Step 2(b) or Step 2(c).

p 4(c) for only one job.

If you have only two jobs, you may choose Step 2(c), check the box on both Forms Whighest paying job.

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