2015 Tax Withholding Guide for International Employees*
(Effective January 1, 2015– December 31, 2015)
* These general guidelines apply to most international employees; some exceptions may apply. For questions or additional information, please contact:
Tax Treaty Specialist, Human Resources Office, (607) 777-4884

**F-1 and J-1 Students**
- Arrived in 2010 or before
  - Resident Alien
    - From India
      - Complete W-4 as “Single” with 1 allowance (2 if married and spouse is in US and spouse has no income) and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance
    - All Other Countries
      - Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance

- Arrived in 2011 or after
  - Nonresident Alien
    - Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance

**J-1 Non-Students**
- Arrived in 2013 or before
  - Resident Alien
    - Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance

- Arrived in 2014 or after
  - Nonresident Alien
    - Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance

**H1-B**
- Arrived on or before July 2, 2015
  - Resident Alien
    - Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance

- Arrived on or after July 3, 2015
  - Nonresident Alien
    - Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance