**2016 Tax Withholding Guide for International Employees**
(Effective January 1, 2016– December 31, 2016)

*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*

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### F-1 and J-1 Students
- **Arrived in 2011 or before**
  - **Resident Alien**
    - From India:
      - Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance
    - All Other Countries:
      - Regular W-4 and IT-2104
- **Arrived in 2012 or after**
  - **Nonresident Alien**
    - Regular W-4 and IT-2104

### J-1 Non-Students
- **Arrived in 2014 or before**
  - **Resident Alien**
    - 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
  - **Nonresident Alien**
    - Complete W-4 and IT-2104
- **Arrived in 2015 or after**
  - **Resident Alien**
    - Regular W-4 and IT-2104
  - **Nonresident Alien**
    - Complete W-4 and IT-2104

### H1-B
- **Arrived on or before July 2, 2016**
  - **Resident Alien**
    - Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance
  - **Nonresident Alien**
    - Regular W-4 and IT-2104
- **Arrived on or after July 3, 2016**
  - **Resident Alien**
    - Regular W-4 and IT-2104
  - **Nonresident Alien**
    - Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance