2017 Tax Withholding Guide for International Employees*
(Effective January 1, 2017– December 31, 2017)

* 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 2012 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
  - Other Countries: Complete W-4 as “Single” with 1 allowance and IT-2104 as “Single” with 1 allowance

- Arrived in 2013 or after
  - Nonresident 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
  - Other Countries: Complete W-4 as “Single” with 1 allowance and IT-2104 as “Single” with 1 allowance

**J-1 Non-Students**
- Arrived in 2015 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
  - Other Countries: Complete W-4 as “Single” with 1 allowance and IT-2104 as “Single” with 1 allowance

- Arrived in 2016 or after
  - Nonresident Alien

**H1-B**
- Arrived on or before July 2, 2017
  - 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, 2017
  - Nonresident Alien
  - Complete W-4 as “Single” with 1 allowance and write “NRA” on dotted line 6; IT-2104 as “Single” with 1 allowance

---