

INTERNAL REVENUE SERVICES (IRS) INTERNATIONAL TAX GUIDELINES

For U.S. tax purposes, an alien is an individual who is not a U.S. Citizen. Aliens are classified as nonresident or resident aliens. Resident aliens file tax returns that are the same as U.S. citizens. Nonresident aliens file **F1040NR or F1040NR/EZ**.

Residents on a J-1 Visa must fill out their **Federal W-4** forms as Single, with one Allowance (line 5 on W-4), regardless of their marital status. The IRS requires that an additional \$16.00 be withheld from each paycheck (line 6 of W-4).

Those on a J-1 Visa may be exempt from paying Social Security and Medicare taxes for a portion of their stay in the U.S. These Residents will be given an **Alien Information Collection Form** to complete. This will be used to determine when payment of Social Security and Medicare taxes will begin.

For more detailed information, refer to the following Internal Revenue Services publications:

519 Tax Guides for Aliens
901 Tax Treaties
F1040NR and F1040NR/EZ Instructions

Some forms and publications will be available at orientation, or you may order them by calling 1-800-829-3676 or on line at www.IRS.gov.