

International Tax Guidelines

INTERNAL REVENUE SERVICE (IRS)

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 similar to those of U.S. citizens. Nonresident aliens file Form 1040-NR or Form 1040-NR-EZ.

Residents on a J-1 visa that are classified as “nonresident” aliens must complete their W-4 as if “single” regardless of their marital status. They will be exempt from paying Social Security and Medicare taxes while in nonresident status. All international employees will be required to complete an International Information Collection Form [\(link\)](#).

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

- Publication 519, Tax Guides for Aliens
- Publication 901, U.S. Tax Treaties
- Publication Form 1040-NR and Form 1040-NR-EZ Instructions

You may order them by calling 1-800-829-3676 or online at www.irs.gov.