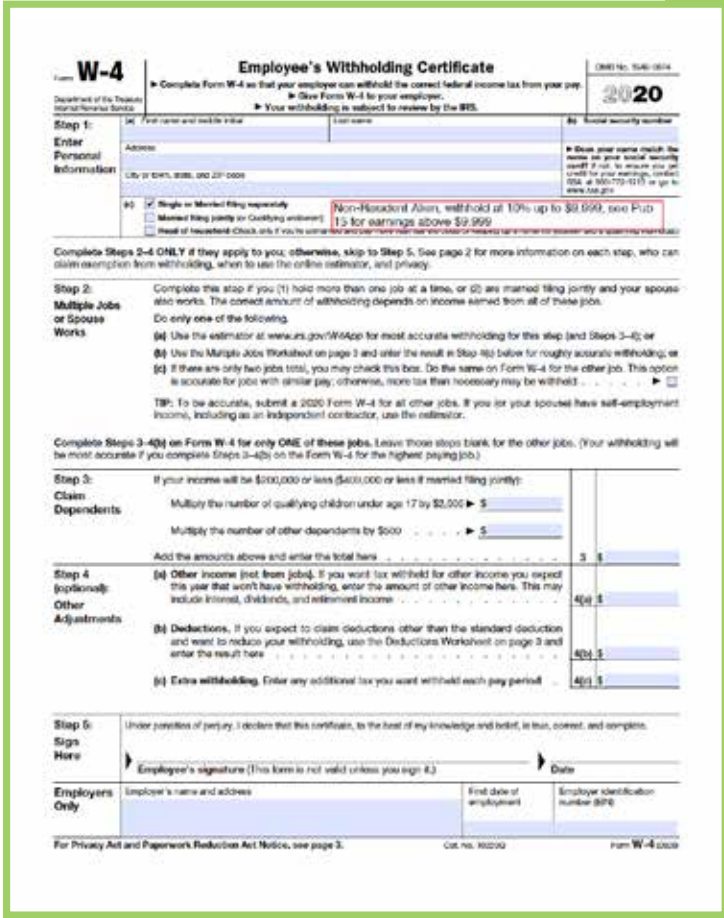
J-1 Non-Resident Aliens and the W-4 Form

As stated in the 'Employer's Tax Guide, Publication 15: Circular E', all non-resident aliens are to complete a W-4 form as outlined in section 9: Withholding from Employees' Wages (page 21-22).

When completing form W-4, non-resident aliens are required to:

- Not claim exemption from income tax withholding.
- Request withholding as if they are single, regardless of their actual marital status.
- Not claim the child tax credit or credit for other dependents in Step 3 of Form W-4 (if the non-resident alien is a resident of Canada, Mexico, or South Korea, or a student from India, or a business apprentice from India, he or she may claim, under certain circumstances (see Notice 1392), the child tax credit or credit for other dependents).
- Write "Non-resident Alien" or "NRA" in the space below Step 4(c) of Form W-4.
- The W-4 tax form is not designed for Non-Resident Aliens. To ensure proper taxes are being withheld for Non-Resident Aliens, a deduction of at least 10% Federal taxes must be withheld on the first $9,999 of their earnings and 12% on amounts above $9,999. State taxes will vary. If a payroll process is being used please notify them of the format.
- Please refer to pages 21 and 22 of IRS Tax Publication 15 in order to ensure that you determine the correct tax to be withheld. You can find this guide at www.irs.gov/pub/irs-pdf/p15.pdf



Form W-4 Employee's Withholding Certificate

2020

Step 1: Enter Personal Information

Non-Resident Alien, withhold at 10% up to $9,999, see Pub 15 for earnings above $9,999

Step 2: Multiple Jobs or Spouse Works

Step 3: Claim Dependents

Step 4 (optional): Other Adjustments

Step 5: Sign Here

Employers Only

All CCUSA participants should be issued a W-2 form so they can file tax returns through a recommended tax service or independently on their own. CCUSA has partnered with Sprintax, a US tax software specifically for US non-residents and designed to help J1 participants file a correct US tax return.

If you have any questions, please contact Spintax by visiting the website here, www.ccusatax.com

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