



# Tax guidelines for international students

Nonresident aliens - including international students - are required to pay taxes and file tax returns if they work on-campus.\* **SUNY Oswego is not equipped to provide tax advice to its international student workers.** However, here are some general guidelines to consider:

1. International students should complete **Federal Form W-4** as well as **an IT-2014 Form**. These forms will be provided by the campus location that the student is hired by.

## **COMPLETING FORM IT-2104:**-----

2. If the student does not expect to earn at least \$8,000 in a year, he or she should complete **Form IT-2104-E**.
3. If the student expects to earn \$8,000 or more in a year, he or she should complete **Form IT-2104**.

## **COMPLETING FORM W-4:**-----

4. On the Form W-4, most international students should complete only **Step 1** and **Step 5**. In Step 1, check the box for "Single or Married filing separately," even if you are married.
5. All international students should write "Nonresident alien" in the space below Step 4(c). If you are completing multiple Forms W-4, do this on only one Form W-4. You should choose the Form W-4 for the job where your pay is the highest.

\*International students are **NOT** allowed to work off campus.