

STUDENTS

Welcome to Emory !

Steps for Nonresident Alien Taxation/Tax Exemption

- Do not call to schedule appointments prior to completion of the online questionnaire, submission and approval.
 - Apply for Social Security Number (SSN) as soon as possible.
 - Can start work without a SSN. But, you will not receive Federal or State tax treaty exemptions (if eligible) until Tax accountant receives SSN. You will be taxed at the highest taxable rate of Single with 0 allowances. A refund can be received when the annual tax return is filed.
 - When SSN received, e-mail to Mary Chenault: mchenau@emory.edu
Send a copy of the card interoffice mail to: Mary A. Chenault, 305 Admin. Bldg. Do not fax – faxed copies are not legible.
 - Social Security taxes will not be withheld on **F or J full time students**. You are exempt for five calendar years in a lifetime. Social Security taxes will be withheld when an F or J visa holder meets the substantial presence test by being physically present in the U.S. for more than 182 days in the sixth calendar year. (Considered a resident alien for tax purposes on January 1st of the sixth calendar year.)
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