

## TAX REFUND INSTRUCTIONS!

### **What kind of taxes you have to pay?:**

While working in the US you will have to pay certain taxes: Federal and State Income Tax and City/Local tax. Everybody who works in the US is required to Federal Income tax. This is generally 10-15% of your total income. State and Local governments withhold approximately 5-8% of your earnings. When you apply for a tax refund, you may be eligible to receive all or part of your Federal and State taxes back.

### **The taxes you are not required to pay:**

J-1 Exchange Visitors are not required to pay Social Security, Medicare and Federal Unemployment taxes. If your employer deducts these taxes, please contact Student Tax Consulting ([info@stconsulting.info](mailto:info@stconsulting.info)) for assistance. Even we provide Social Security and Medicare tax refund service, we strongly advise that you arrange the refund of SS/MED taxes with your employer before you leave United States.

### **How long does the tax refund process take?:**

Beginning February 1<sup>st</sup> average time to process your Tax Refund for Federal and State taxes is 4 months from the date we receive all necessary documents. If withheld in error Social Security and Medicare taxes may be refunded in approximately 9 to 12 months.

### **What do you have to do when you begin your employment in the U.S.?:**

Your employer will ask you to complete W-4 form. Make sure that you complete W-4 form correctly as it is shown in the example (see below). Please also make sure that you complete the W-4 form with your correct address in your HOME country so that your employer may send you the necessary documentation to complete your tax refund.

### **What do you have to do before you leave the U.S.?:**

- Save the last pay slips from each of your employers;
- Request to have your W-2 sent to your address in your home country or directly to the address of Student Tax Consulting;
- Write down the contact details of every employer;
- Make a copy of your I-94.

### **More questions related with tax refund?:**

Please visit our web site [www.STConsulting.info](http://www.STConsulting.info) for more information or contact us directly by e-mail [info@stconsulting.info](mailto:info@stconsulting.info) or mail: P.O. Box 311, LT-44005 Kaunas, Lithuania.

Dear Student,

Before you begin your job, each employer will ask you to complete Form W-4 (Employee's Withholding Allowance Certificate) to ensure that you are not overtaxed. Your employer will keep this form while you are working and will use the information on this form to determine how much tax should be withheld from your paycheck.

Below you will find instructions on how to complete your W-4 form. The following instructions are published in the Internal Revenue Service Publication 515 (rev. Jan 2006), page 24 - "Withholding of Tax on Non-resident Aliens and Foreign Corporations".

Remember that you are classified as a "non-resident alien"! Therefore, the instructions on the W-4 form do not apply to you. Please follow the instructions provided below or those given in your Sponsor's Handbook when completing your W-4 form.

-Check "Single" on line 3 (regardless of your actual marital status).

-Claim only one withholding allowance on line 5, unless a resident of Canada, Mexico, Japan, or South Korea, or a U.S. national.

-Write "Nonresident Alien" or NRA above the dotted line on line 6.

-Do not enter anything on line 7.

Make sure you enter the correct address on the W-4 form. Use the address in your HOME country or the address of Student Tax Consulting (c/o Student Tax Consulting, P.O. Box 311, LT-44005 Kaunas, Lithuania). If you chose to use Student Tax Consulting, this will be the address used by your employer to send your W2 tax return forms in the beginning of the following year.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form <b>W-4</b> Department of the Treasury Internal Revenue Service	<b>Employee's Withholding Allowance Certificate</b> ▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.	OMB No. 1545-0074 <b>2006</b>
1 Type or print your first name and middle initial. Last name		2 Your social security number
Home address (number and street or rural route) <b>Address in your home country or</b> City or town, state, and ZIP code <b>Student Tax Consulting address</b>		3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5 <b>1</b>
6 Additional amount, if any, you want withheld from each paycheck		6 \$ <b>NRA</b>
7 I claim exemption from withholding for 2006, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here		7
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (Form is not valid unless you sign it.) ▶		Date ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)
		10 Employer identification number (EIN)

If you worked in United States, you definitely paid income taxes on wages you earned. Now you are eligible for a refund of all or part of those taxes! Would you like to get your money back? – Student Tax Consulting is the right place to apply for US Tax Refund! Our US tax professionals will make all efforts to get you the highest possible refund in compliance with US tax law.

### What documents will you need for US Tax Refund?

1. US Tax Refund Application Form (see reverse);
2. W-2 forms and/or final payslips (paychecks) from each of your employers (**originals!**);
3. Copy of Social Security card;
4. Copy of your passport;
5. Copy of US entry visa (with entry stamp);
6. Copy of form DS-2019 or other document authorizing you to work in US (with stamp in box 6);
7. Front and back copy of I-94 card (if available).

It is **important** that you provide us with W-2 forms and/or final payslips from all employers you had in the United States! Even if one of your employers hasn't withheld taxes from your wages or you don't have W-2 or final payslip from him, you have to provide information about that employer on Application Form.

**W2 form** reflects your income and taxes paid during calendar year. According to US law, each employer must send **W-2** forms by post before January 31<sup>st</sup> to the address provided by employee. If you do not receive your W-2 forms from each of your employers by the end of February, please ask for our assistance in finding your W-2.

**Note!** If you do not have some of the documents mentioned above, please contact STC or one of STC Partners for further assistance. We are always ready to help you!

### How much taxes can you expect to get back?

The amount of your federal and state tax refund depends on the State you worked in, total wages you earned and total taxes you paid to US governments. Please visit our web site [www.stconsulting.info](http://www.stconsulting.info) for **FREE calculation of US Tax Refund!**

Refund of Social Security and Medicare taxes for J, F, M or O visa holders depends on IRS policy, so it is not guaranteed by STC.

We strongly recommend to ask your employer for Social Security and Medicare tax refund before you leave USA.

### How long it will take to get your money back?

Starting on February 1<sup>st</sup> the average time to process your Tax Refund for federal and state taxes is 90-120 days from the date we receive all necessary documents. In case US institutions decide to inspect your Tax Return and get a proof for authenticity of submitted documents, the Refund process might take longer than usual. Social Security and Medicare taxes are refunded in approximately 6 to 8 months.

### How will you get your money?

You will receive your personal check (-s) issued in your name. Check (-s) will be mailed to the address provided on US Tax Refund Application Form or forwarded to STC Partner organisation where you submitted your application. You will be the only person who will be able to cash the check. For your convenience we also offer direct transfer to your bank account.

### How to apply?

Please fill in the US Tax Refund Application Form on reverse giving as detailed information as possible and email it together with all necessary documents to [info@stconsulting.info](mailto:info@stconsulting.info) or send it by regular mail to:

STUDENT TAX CONSULTING  
P.O. BOX 311  
LT-44005 KAUNAS  
LITHUANIA

We will confirm the receipt of your application by email and provide you with further information and documentation required to process your US Tax Return.

For your convenience you may also apply to the nearest STC partner's office. See the list of our Partners on [www.stconsulting.info](http://www.stconsulting.info) for addresses and contact information.

### Other services

We are glad to inform you that Student Tax Consulting can assist you in getting back taxes from United Kingdom and Ireland. Please visit our web site [www.stconsulting.info](http://www.stconsulting.info) for more information.



Please use different applications for separate tax years!

**FIRST, MIDDLE NAME:** \_\_\_\_\_  
**LAST NAME:** \_\_\_\_\_  
**Home address:** \_\_\_\_\_  
**City, postal code and country:** \_\_\_\_\_  
**E-mail:** \_\_\_\_\_  
**Contact phone numbers:** \_\_\_\_\_  
**Birth date (yyyy/mm/dd):** \_\_\_\_\_  
**Social Security number:** \_\_\_\_\_

**Enter the tax year for which you would like us to process your US Tax Return:**  
 Have you already tried to get a refund of taxes for that year? Yes  No   
 Date you entered US (yyyy/mm/dd): \_\_\_\_\_  
 Date you left US (yyyy/mm/dd): \_\_\_\_\_  
**VISA TYPE:** \_\_\_\_\_  
 Exchange program name: \_\_\_\_\_

Have you been to United States before? Yes  No   
 If 'Yes', specify each year, visa type and number of days you spent in US: \_\_\_\_\_  
 Have you applied for US Tax Refund in previous years? Yes  No   
 If 'Yes', specify the agency and tax year for which your tax refund was processed: \_\_\_\_\_  
 How many employers did you have in US? \_\_\_\_\_  
**INDICATE STATE(-s) you worked in:** \_\_\_\_\_

**Employer 1**

**COMPANY NAME:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
 Phone number: \_\_\_\_\_  
 Fax number: \_\_\_\_\_  
 E-mail/www address: \_\_\_\_\_  
 Worked from (yyyy/mm/dd): \_\_\_\_\_ to \_\_\_\_\_ (yyyy/mm/dd): \_\_\_\_\_

**Employer 2**

**COMPANY NAME:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
 Phone number: \_\_\_\_\_  
 Fax number: \_\_\_\_\_  
 E-mail/www address: \_\_\_\_\_  
 Worked from (yyyy/mm/dd): \_\_\_\_\_ to \_\_\_\_\_ (yyyy/mm/dd): \_\_\_\_\_

**Employer 3**

**COMPANY NAME:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
 Phone number: \_\_\_\_\_  
 Fax number: \_\_\_\_\_  
 E-mail/www address: \_\_\_\_\_  
 Worked from (yyyy/mm/dd): \_\_\_\_\_ to \_\_\_\_\_ (yyyy/mm/dd): \_\_\_\_\_

**Employer 4**

**COMPANY NAME:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
 Phone number: \_\_\_\_\_  
 Fax number: \_\_\_\_\_  
 E-mail/www address: \_\_\_\_\_  
 Worked from (yyyy/mm/dd): \_\_\_\_\_ to \_\_\_\_\_ (yyyy/mm/dd): \_\_\_\_\_

US sponsoring organization: \_\_\_\_\_  
 Agency that arranged your travel to US: \_\_\_\_\_  
 How did you find out about our services? \_\_\_\_\_  
**Notes and comments:** \_\_\_\_\_

Please fill in the US Tax Refund Application form giving as detailed information as possible and email it together with all necessary documents to [info@stconsulting.info](mailto:info@stconsulting.info) or send it by regular mail to: **Student Tax Consulting, P.O. Box 311, LT-44005 Kaunas, Lithuania.**

- Attach the following documents to your application:**
1. W-2 forms or/and final cumulative payslips from each employer (**originals!**). You should receive your W-2s from each employer in January or February.
  2. Copy of Social Security card
  3. Copy of passport
  4. Copy of US entry visa
  5. Copy of form DS-2019
  6. Copy of I-94 card (if available).

**Please choose additional services if needed:**  
 Yes  No  - **Social Security and Medicare Tax Refund.** W-2 forms are necessary for this service! **Attention!!!** This service is available for J, F, M or Q visa holders only.

Yes  No  - **Assistance in getting W-2 form(-s) from employer(-s).** Please fill in employer's number(-s) from this application: \_\_\_\_/\_\_\_\_/\_\_\_\_  
**Attention!!!** If you do not submit us with the last pay slip (paycheck) and later with form W-2 or if you choose our Social Security/Medicare Tax Refund service, but do not submit us with form W-2 - this service will be provided to you automatically!

First name, last name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_