

## So You're a Resident Alien for Tax Purposes, now what?

Suggested steps: (as an informed tax-payer)

### 1. **Read Publication 519: U.S. Tax Guide for Aliens**

Available online at <http://www.irs.gov/pub/irs-pdf/p519.pdf>

Important components of Pub. 519:

- You are a resident alien of the United States for tax purposes if you meet either the green card test or the substantial presence test for the calendar year (January 1–December 31). To take the substantial presence test online, visit <http://www.irs.gov/businesses/small/international/article/0,,id=96352,00.html>
- This image “Nonresident Alien or Resident Alien” may be helpful to you. <http://www.irs.gov/publications/p519/15023t02.html>
- **A resident alien’s income is generally subject to tax in the same manner as a U.S. citizen.** If you are a resident alien, you must report all interest, dividends, wages, or other compensation for services, income from rental property or royalties, and other types of income on your U.S. tax return. You must report these amounts whether from sources within or outside the United States.
- **Resident aliens are generally taxed in the same way as U.S. Citizens.** This means that their worldwide income is subject to U.S. tax and must be reported on their U.S. tax return. Income of resident aliens is subject to the graduated tax rates that apply to U.S. Citizens. Resident aliens use the Tax Table or Tax Computation Worksheets located in the Form 1040 instructions which apply to U.S. citizens.
- **Resident aliens can use the same filing statuses available to U.S. citizens.** See your form instructions or Publication 501 for more information on filing status.
- **Married filing jointly.** Generally you can file as married filing jointly only if both you and your spouse were resident aliens for the entire tax year, or if you make one of the choices discussed in chapter 1 to treat your spouse as a resident alien for the entire tax year.
- **Where to mail your return:**  
Internal Revenue Service Center  
Philadelphia, PA 19255
- **What form to file:**  
Form 1040EZ, 1040A or 1040 (NOT 1040NR-EZ OR 1040NR).

2. Prepare your return. As a resident alien, you’ll need to file form 1040, 1040A or 1040EZ. 1040 Central is also a very helpful website which contains information about e-filing, tax law changes, fact sheets, fraud alerts, as well as all of the possible returns for filing as a resident alien. <http://www.irs.gov/individuals/article/0,,id=118506,00.html>

Read the instruction booklet for whichever form you are completing.

Tools to prepare your return:

- Publication 17 has a lot of useful information for individuals preparing 2006 returns.
- Visit the IRS website for Individuals. <http://www.irs.gov/individuals/index.html> You’ll find a great deal of information about filing.
- Similar to CINTAX, you may qualify to e-file online for free. You enter your income information and these free software packages prepare your return for you, for free. For more information, visit <http://www.irs.gov/efile/article/0,,id=118574,00.html>

A little bit about the tax forms:

2. What else do I need to do, now that I am a resident alien?

You must let your employer know whether you are a resident or a nonresident alien so the employer can withhold the correct amount of tax from your wages.