



Taxation of U.S. Resident Aliens

Taxable Income

A U.S. resident alien's income is generally subject to tax in the same manner as a U.S. citizen. If you are a U.S. 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 they are earned within or outside the United States.

Tax

U.S. 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 and Tax Rate Schedules which apply to U.S. citizens found in the Instructions for [Forms 1040, 1040A, or 1040EZ](#).

Filing Status

U.S. resident aliens can use the same filing statuses available to U.S. citizens. You can claim the same deductions allowed to U.S. citizens if you are a resident alien for the entire tax year. You should refer to the [Form 1040](#) and its instructions for more information on how to claim your allowable deductions.

Claiming Exemptions

You can claim personal exemptions and exemptions for dependents according to the dependency rules for U.S. citizens. You can claim an exemption for your spouse on a Married Filing Separate return if your spouse had no gross income for U.S. tax purposes and was not the dependent of another taxpayer. You can claim this exemption even if your spouse has not been a resident alien for a full tax year or is an alien who has not come to the United States. You can claim an exemption for each person who qualifies as a dependent according to the rules for U.S. citizens. The dependent must be a citizen or national of the United States or be a resident of the United States, Canada, or Mexico for some part of the calendar year in which your tax year begins. Get [Publication 501, Exemptions, Standard Deduction, and Filing Information](#) for more information. Refer also to [Aliens - How Many Exemptions Can Be Claimed?](#)

CAUTION: Your spouse and each dependent must have either a [Social Security Number](#) or an [Individual Taxpayer Identification Number](#) in order to be claimed as an exemption or a dependent.

Deductions

U.S. resident aliens can claim the same itemized deductions as U.S. citizens, using Schedule A of Form 1040. These deductions include certain medical and dental expenses, state and local income taxes, real estate taxes, interest you paid on a home mortgage, charitable contributions, casualty and theft losses, and miscellaneous deductions.

If you do not itemize your deductions, you can claim the standard deduction for your particular filing status. For further information, see [Form 1040](#) and its instructions.

Tax Credits

U.S. resident aliens generally claim tax credits and report tax payments, including withholding, using the same rules that apply to U.S. citizens. The following items are some of the credits you may be able to claim: child and dependent care credit, credit for the elderly and disabled, child tax credit, education credits, foreign tax credit, earned income credit, and adoption credit. For further information, see [Form 1040](#) and its instructions.

Forms and Due Dates

U.S. resident aliens should file [Form 1040EZ, Income Tax Return for Single and Joint Filers With No Dependents](#), [Form 1040A, U.S. Individual Income Tax Return](#) or [Form 1040, U.S. Individual Income Tax Return](#) at the address shown in the instructions for those forms. Generally, the due date for filing the return and paying any tax due is April 15 of the year following the year for which you are filing a return. You are allowed an automatic extension to June 15 to file if your main place of business and the home you live in are outside the United States and Puerto Rico on April 15. You can get an automatic extension of time to file until October 15 by filing [Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return](#), on or before April 15 (June 15 if you qualify for the June 15 extension). See the instructions for the form you are filing for more information.