



Aliens - Which Form to File

Aliens may file different tax returns than U.S. citizens depending on their federal tax status:

- Are you a [Resident Alien](#)?
 - Resident Aliens file Form 1040, 1040A, or 1040EZ like U.S. Citizens.
- Are you a [Nonresident Alien](#)?
 - Nonresident Aliens file Form 1040NR or 1040NR-EZ.
- Are you a [Dual Status Alien](#)?
 - Taxpayers who were Nonresident Aliens at the beginning of the tax year and Resident Aliens at the end of the tax year should file Form 1040 labeled "Dual Status Return" with Form 1040NR attached as a schedule and labeled "Dual Status Statement."
 - Taxpayers who were Resident Aliens at the beginning of the tax year and Nonresident Aliens at the end of the tax year should file Form 1040NR labeled "Dual Status Return" with Form 1040 attached as a schedule and labeled "Dual Status Statement."

Special provisions:

- [First-Year Choice](#)
 - A Nonresident Alien who becomes a Resident Alien under the [substantial presence test](#) in the year following the current taxable year, may elect to be treated as a Resident Alien for the current taxable year instead of the next taxable year.
 - Certain tests must be met for the First-Year Choice. Refer to the discussion regarding the *First-Year Choice* under the *Dual-Status Aliens* section of [Publication 519, U.S. Tax Guide for Aliens](#).)
- [Nonresident Spouse Treated as a Resident Alien](#)
 - If, at the end of the tax year, one spouse is a Nonresident Alien and the other spouse is a U.S. U.S. Citizen or Resident Alien, they can choose to treat the Nonresident Alien spouse as a U.S. Resident Alien and file a joint Form 1040.
 - This includes Dual Status Alien situations, where one spouse is a nonresident alien at the beginning of the tax year, but a resident alien at the end of the year, and the other spouse is a nonresident alien at the end of the year.
 - If you make this choice, both spouses are treated as U.S. residents for the entire tax year for income tax purposes and taxed on worldwide income. Neither spouse can claim not to be a U.S. resident under any tax treaty.
 - For further details regarding this election, refer to the discussion regarding *Nonresident Spouse Treated as a Resident* in [Publication 519, U.S. Tax Guide for Aliens](#).
- [Departing Alien](#)
 - Before leaving the United States, all aliens (except those listed under Chapter 11, *Aliens Not Required to Obtain Sailing or Departure Permits*, in [Publication 519, U.S. Tax Guide for Aliens](#)) must obtain a certificate of compliance. This document, also popularly known as the sailing permit or departure permit, is part of the income tax form you must file before leaving.
 - You will receive a sailing or departure permit after filing a [Form 2063, U.S. Departing Alien Income Tax Statement](#). This is a short form that asks for certain information but does not include a tax computation.
 - In some cases a departing alien might be required to file a [Form 1040C, U.S. Departing Alien Income Tax Return](#), before departing the United States. Form 1040-C is used by aliens who intend to leave the United States or any of its possessions

to report income received, or expected to be received, for the entire tax year and pay the expected tax liability on that income, if they are required to do so. For more details regarding the Form 1040C, refer to the [Instructions for Form 1040C](#).

- Forms 2063 and 1040C are not final tax returns. The taxpayer must still file a Form 1040NR or 1040 after the end of the taxable year. For more details, refer to the *Departing Aliens and the Sailing or Departure Permit* section in [Publication 519, U.S. Tax Guide for Aliens](#).

References/Related Topics

- [Taxation of Resident Aliens](#)
- [Taxation of Nonresident Aliens](#)
- [Taxation of Dual-Status Aliens](#)
- [Foreign Students and Scholars](#)

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