

Publication 519

U.S. Tax Guide for Aliens

For use in preparing
2024 Returns

Volume 6 of 8



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However, if you entered the United States as a nonresident alien, but you are now a resident alien for U.S. tax purposes, the treaty exemption will continue to apply if the tax treaty's saving clause (explained earlier) provides an exception for it and you otherwise meet the requirements for the treaty exemption (including any [time limit for claiming treaty exemptions](#), explained below). This is true even if you are a nonresident alien electing to file a joint return, as explained in chapter 1.

If you qualify under an exception to the treaty's saving clause, you can avoid income tax withholding by giving the payer a Form W-9 with the statement required by the Form W-9 instructions.

Time limit for claiming treaty exemptions. Many treaties limit the number of years you can claim a treaty exemption.

For students, apprentices, and trainees, the limit is usually 4–5 years; for teachers, professors, and researchers, the limit is usually 2–3 years. Once you reach this limit, you can no longer claim the treaty exemption. See the treaty or [Pub. 901](#) for the time limits that apply.

How to report income on your tax return.

In certain cases, you don't need to report the income on your Form 1040 or 1040-SR because the income will be exempt from

U.S. tax under a treaty. However, if the income has been reported as taxable income on a Form W-2, Form 1042-S, Form 1099, or other information return, you should report it on the appropriate line of Form 1040 or 1040-SR (for example, line 1a, amounts reported in box 1 of Form W-2). Enter the amount for which treaty benefits are claimed, in parentheses, on Schedule 1 (Form 1040),

line 8z. Enter "Exempt income," the name of the treaty country, and the treaty article that provides the exemption.

Example. A citizen of the People's Republic of China entered the United States as a nonresident alien student on January 1, 2020.

The student remained a nonresident alien through 2024 and was able to exclude scholarship from U.S. tax in those years under Article 20 of the U.S.-People's Republic of China income tax treaty. On January 1, 2025, the student became a resident alien under the substantial presence test because their stay in the United States exceeded 5 years. Even though the student is now a resident alien, the provisions of Article 20 still apply because of the exception to the saving clause in paragraph 2 of the Protocol to the U.S.-People's Republic of China treaty dated April 30, 1984.

The student should re- port their scholarship income shown on their Form 1042-S or Form 1098-T on Schedule 1 (Form 1040), line 8r. Then they should report the amount for which treaty benefits are claimed, in parentheses, on Schedule 1 (Form 1040), line 8z.

They should enter "Exempt income," the name of the treaty country, and the treaty article that provides the exemption.

Reporting Treaty Benefits Claimed

If you claim treaty benefits that override or modify any provision of the Internal Revenue Code, and by claiming these benefits your tax is, or might be, reduced, you must attach a fully completed Form 8833 to your tax return. See Exceptions below for the situations where you are not required to file Form 8833.

Form 8833 filing requirement. You must file a U.S. tax return and Form 8833 if you claim any of the following treaty benefits.

- You claim a reduction or modification in the taxation of gain or loss from the disposition of a U.S. real property interest based on a treaty.
- You claim a credit for a specific foreign tax for which foreign tax credit would not be allowed by the Internal Revenue Code.
- You receive payments or income items totaling more than \$100,000 and you determine your country of residence under a treaty and not under the rules for residency discussed in chapter 1.

These are the more common situations for which Form 8833 is required. For additional provisions, see the Form 8833 instructions.

Exceptions. You do not have to file Form 8833 for any of the following situations.

1. You claim a reduced rate of withholding tax under a treaty on interest, dividends, rent, royalties, or

other FDAP income ordinarily subject to the 30% rate.

2. You claim that a treaty reduces or modifies the taxation of income from dependent personal services, pensions, annuities, social security and other public pensions, or income of artists, athletes, students, trainees, or teachers. This includes taxable scholarship and fellowship grants.
3. You claim a reduction or modification of taxation of income under an International Social Security Agreement or a Diplomatic or Consular Agreement.
4. You are a partner in a partnership or a beneficiary of an estate or trust and the partnership, estate, or trust reports the required information on its return.

5. The payments or items of income that are otherwise required to be disclosed total no more than \$10,000.
6. You are claiming treaty benefits for amounts that are:
 - a. Reported to you on Form 1042-S; and
 - b. Received by you:
 - i. As a related party from a reporting corporation within the meaning of section 6038A (relating to information returns on Form 5472 filed by U.S. corporations that are 25% owned by a foreign person), or
 - ii. As a beneficial owner that is a direct account holder of a U.S. financial institution or qualified intermediary, or a direct partner, beneficiary, or owner of a withholding foreign

partnership or trust, from that U.S. financial institution, qualified intermediary, or withholding foreign partnership or trust.

The exception described in (6) above does not apply to any amounts for which a treaty-based return disclosure is specifically required by the Form 8833 instructions.

Penalty for failure to provide required information on Form 8833. If you are required to report the treaty benefits but do not, you may be subject to a penalty of \$1,000 for each failure.

Additional information. For additional information, see Regulations section 301.6114-1(c).

10.

Employees of Foreign Governments and International Organizations

Introduction

Employees of foreign governments (including foreign political subdivisions) may be able to exempt their foreign government wages from U.S. income tax if they satisfy the requirements of any one of the following.

1. The applicable article in the multilateral Vienna Convention on Diplomatic Relations, the multilateral Vienna Convention on Consular Relations, or a bilateral consular convention, if one exists, between the United States and the foreign country.

2. The applicable article in a bilateral tax treaty, if one exists, between the United States and the foreign country.
3. The requirements for obtaining an exemption from U.S. income tax for foreign government wages provided under U.S. tax law.

Employees of international organizations may be able to exempt their wages under a provision, if one exists, in the international agreement creating the international organization, or by satisfying the requirements for obtaining an exemption for such wages under U.S. tax law.

An “international organization” is an organization designated by the President of the United States through Executive order to qualify for the privileges, exemptions, and immunities provided in the International Organizations Immunities Act.

The exemption discussed in this chapter applies only to pay received for official services performed for a foreign government or international organization. Other U.S. source income received by persons who qualify for this exemption may be fully taxable or given favorable treatment under an applicable tax treaty provision. The proper treatment of this kind of income (interest, dividends, etc.) is discussed earlier in this publication.

Topics

This chapter discusses:

- Exemptions for employees of foreign governments, and
- Exemptions for employees of international organizations.

Useful Items

You may want to see:

Publication

- ☐ **15-A** Employer's Supplemental Tax Guide
- ☐ **901** U.S. Tax Treaties
- ☐ **1779** Independent Contractor or Employee

See chapter 12 for information about getting these publications.

Employees of Foreign Governments

Exemption under Vienna Conventions or a bilateral consular convention. You should first look at the tax exemption provisions under the Vienna Conventions or a bilateral consular convention, if one exists, to see if your wages qualify for exemption from U.S. income tax under those provisions. Generally, you are not entitled to the income tax exemption available under either of the Vienna Conventions or a bilateral consular convention if you are a U.S. citizen or

resident alien. For further information regarding the Vienna Conventions and bilateral consular conventions, email the Department of State Office of Foreign Missions at OFMAssistants@state.gov.

Exemption under tax treaty. If you do not qualify for the tax exemption provided under the Vienna Conventions or a bilateral consular convention but are from a country that has a tax treaty with the United States, you should look at the tax treaty to see if there is a provision that exempts your wages from U.S. income tax. If you are a U.S. citizen or resident alien working in the United States for a foreign government, your wages are usually not exempt. For more information, see *Wages and Pensions Paid by a Foreign Government* in [Pub. 901](#).

Exemption under U.S. tax law. Employees of foreign governments who do not qualify under the tax exemption provisions of either of the Vienna Conventions, a bilateral

consular convention, or a tax treaty may be able to exempt their foreign government wages from U.S. income tax if they satisfy the following requirements for obtaining an exemption for such wages under U.S. tax law.



The exemption under U.S. tax law applies only to current foreign government employees and not to former employees. Pensions received by former employees of foreign governments living in the United States do not qualify for the exemption discussed here.



This exemption does not apply to independent contractors. Common law rules apply to determine whether you are an employee or an independent contractor. See [Pub. 1779](#) and [Pub. 15-A](#).



Your wages are not eligible for exemption under U.S. tax law if you are employed by a "controlled commercial entity" or your services are primarily in connection with a commercial

activity of the foreign government (within or outside the United States). A controlled commercial entity is an entity that is 50% (0.50) or more owned by a foreign government that is engaged in commercial activity within or outside the United States.

Requirements. If you are not a U.S. citizen (or if you are a U.S. citizen but also a citizen of the Republic of the Philippines) and you work for a foreign government in the United States, your foreign government wages are exempt from U.S. income tax if:

1. You perform services of a similar character to those performed by U.S. Government employees in foreign countries, and
2. The country of your foreign government employer grants an equivalent tax exemption to U.S. Government employees performing similar services in its country.

However, see *Aliens who keep immigrant (lawful permanent resident) status*, later, for a special rule that may affect your qualifying for this exemption.

To claim the tax exemption, you must be able to demonstrate that you satisfy both U.S. tax law requirements.

Certification. A Department of State certification, if one has been issued, is the simplest method to establish that you meet the similar services and equivalent tax exemption requirements but is not required to qualify for the U.S. tax law exemption. For information about whether a certification has been issued and whether such certification is currently valid and applicable to you, email the Department of State Office of Foreign Missions at OFMAssistants@state.gov.

Where no valid certification exists, you must establish with other written evidence that you perform services of a similar character to those performed by U.S. Government

employees in foreign countries and that the country of your foreign government employer grants an equivalent exemption to U.S. Government employees performing similar services in its country.

Employees of International Organizations

Exemption under international organization agreement. Many agreements that establish international organizations contain a provision that may exempt your wages from U.S. income tax. If you are employed by an international organization in the United States, first look to see if the international agreement establishing the international organization you work for has such a provision and whether you qualify under it. Generally, these provisions will not exempt wages of U.S. citizen and resident alien employees.

Exemption under U.S. tax law. If the international agreement creating the international organization you work for does not contain a tax exemption provision and you are not a U.S. citizen (or if you are a U.S. citizen but also a citizen of the Republic of the Philippines), you may be able to exempt your wages under U.S. tax law. However, see *Aliens who keep immigrant (lawful permanent resident) status*, later, for a special rule that may affect your qualifying for this exemption.



The exemption under U.S. tax law applies only to current international organization employees and not to former employees. Pensions received by former employees of international organizations living in the United States do not qualify for the exemption discussed here.



This exemption does not apply to independent contractors. Common law rules apply to determine whether you

are an employee or an independent contractor. See [Pub. 1779](#) and [Pub. 15-A](#).

To claim the exemption, you must be able to demonstrate that you meet the requirements of either the international organization agreement provision or U.S. tax law. You should know the article number of the international organization agreement tax exemption provision, if one exists, and the number of the Executive order designating the organization as an international organization.

Aliens who keep immigrant (lawful permanent resident) status. If you sign the waiver provided by section 247(b) of the Immigration and Nationality Act (USCIS Form I-508) to keep your lawful permanent resident status (green card), you no longer qualify for the tax exemption under U.S. tax law from the date of filing the waiver.



If you are an employee of a foreign government or international organization who holds a green card, to claim the exemption under U.S. tax law you must also be able to demonstrate with written evidence from the USCIS that you have not signed and filed USCIS Form I-508.

Note. The filing of Form I-508 has no effect on a tax exemption that is not dependent upon the provisions of U.S. tax law. You do not lose the tax exemption if you file the waiver and meet either of the following conditions.

- You work for a foreign government and are exempt from U.S. tax under an income tax treaty, a consular convention, Vienna Conventions, or any other international agreement between the United States and your foreign government employer.

- You work for an international organization and the international organization agreement creating the international organization provides that alien employees are exempt from U.S. income tax. Two international organizations that have such a provision are the International Monetary Fund (IMF) and the International Bank for Reconstruction and Development (World Bank).

11.

Departing Aliens and the Sailing or Departure Permit

Introduction

Before leaving the United States, all aliens (except those listed later under *Aliens Not Required To Obtain Sailing or Departure Permits*) 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 1040-C or Form 2063. These forms are discussed in this chapter.

To find out if you need a sailing or departure permit, first read *Aliens Not Required To Obtain Sailing or Departure Permits*, later. If you do not fall into one of the categories in that discussion, you must obtain a sailing or departure permit. Read *Aliens Required To Obtain Sailing or Departure Permits*, later.

Topics

This chapter discusses:

- Who needs a sailing permit,
- How to get a sailing permit, and
- Forms you file to get a sailing permit.

Useful Items

You may want to see:

Form (and Instructions)

- ☐ **1040-C** U.S. Departing Alien Income Tax Return
- ☐ **2063** U.S. Departing Alien Income Tax Statement

See chapter 12 for information about getting these forms.

Aliens Not Required To Obtain Sailing or Departure Permits

If you are included in one of the following categories, you do not have to get a sailing or departure permit before leaving the United States.

If you are in one of these categories and do not have to get a sailing or departure permit, you must be able to support your claim for

exemption with proper identification or give the authority for the exemption.

Category 1. Representatives of foreign governments with diplomatic passports, whether accredited to the United States or other countries, members of their households, and servants accompanying them. Servants who are leaving, but not with a person with a diplomatic passport, must get a sailing or departure permit. However, they can get a sailing or departure permit on Form 2063 without examination of their income tax liability by presenting a letter from the chief of their diplomatic mission certifying that:

- Their name appears on the “White List” (a list of employees of diplomatic missions); and
- They do not owe to the United States any income tax, and will not owe any tax up to and including the intended date of departure.

The statement must be presented to an IRS Taxpayer Assistance Center (TAC) office.

Category 2. Employees of international organizations and foreign governments (other than diplomatic representatives exempt under category 1) and members of their households:

- Whose compensation for official services is exempt under U.S. tax law (described in chapter 10), and
- Who receive no other income from U.S. sources.



If you are an alien in category (1) or (2) above who filed the waiver under section 247(b) of the Immigration and Nationality Act, you must get a sailing or departure permit. This is true even if your income is exempt from U.S. tax because of an income tax treaty, consular agreement, or international agreement.

Category 3. Alien students, industrial trainees, and exchange visitors, including their spouses and children, who enter on an “F-1,” “F-2,” “H-3,” “H-4,” “J-1,” “J-2,” or “Q” visa only and who receive no income from U.S. sources while in the United States under those visas other than:

- Allowances to cover expenses incident to study or training in the United States, such as expenses for travel, maintenance, and tuition;
- The value of any services or food and lodging connected with this study or training;
- Income from employment authorized by the U.S. USCIS; or
- Interest income on deposits that is not effectively connected with a U.S. trade or business. (See *Interest Income* in chapter 3.)

Category 4. Alien students, including their spouses and children, who enter on an “M-1” or “M-2” visa only and who receive no income from U.S. sources while in the United States under those visas, other than:

- Income from employment authorized by the USCIS, or
- Interest income on deposits that is not effectively connected with a U.S. trade or business. (See *Interest Income* in chapter 3.)

Category 5. Certain other aliens temporarily in the United States who have received no taxable income during the tax year up to and including the date of departure or during the preceding tax year. If the IRS has reason to believe that an alien has received income subject to tax and that the collection of income tax is jeopardized by departure, it may then require the alien to obtain a sailing or departure permit.

Aliens in this category are:

1. Alien military trainees who enter the United States for training under the sponsorship of the Department of Defense and who leave the United States on official military travel orders;
2. Alien visitors for business on a "B-1" visa, or on both a "B-1" visa and a "B-2" visa, who do not remain in the United States or a U.S. territory for more than 90 days during the tax year;
3. Alien visitors for pleasure on a "B-2" visa;
4. Aliens in transit through the United States or any of its territories on a "C-1" visa, or under a contract, such as a bond agreement, between a transportation line and the Attorney General; and

5. Aliens who enter the United States on a border-crossing identification card or for whom passports, visas, and border-crossing identification cards are not required, if they are:
 - a. Visitors for pleasure,
 - b. Visitors for business who do not remain in the United States or a U.S. territory for more than 90 days during the tax year, or
 - c. In transit through the United States or any of its territories.

Category 6. Alien residents of Canada or Mexico who frequently commute between that country and the United States for employment, and whose wages are subject to the withholding of U.S. tax.

Aliens Required To Obtain Sailing or Departure Permits

If you do not fall into one of the categories listed earlier under *Aliens Not Required To Obtain Sailing or Departure Permits*, you must obtain a sailing or departure permit. To obtain a permit, file Form 1040-C or Form 2063 (whichever applies) with your local TAC office before you leave the United States. See *Forms To File*, later. You must also pay all the tax shown as due on Form 1040-C and any taxes due for past years. See *Paying Taxes and Obtaining Refunds*, later.

Getting a Sailing or Departure Permit

The following discussion covers how to get your sailing or departure permit.

When and Where To Get a Sailing or Departure Permit

To get a certificate of compliance, you must go to a TAC office **at least** 2 weeks before

you leave the United States and file either Form 2063 or Form 1040-C and any other required tax returns that have not been filed. The certificate may not be issued more than 30 days before you leave. If both you and your spouse are aliens and both of you are leaving the United States, both of you must go to the TAC office.



Note that all TAC offices operate by appointment. You can call 844-545-5640 between the hours of 7 a.m. and 7 p.m. local time to make an appointment. For more information regarding your local TAC office, go to [IRS.gov/TAC](https://www.irs.gov/TAC).

Documents To Submit

Getting your sailing or departure permit will go faster if you bring to the TAC office documents and papers related to your income and your stay in the United States.

Bring the following records with you if they apply.

1. Your passport and alien registration card or visa.
2. Copies of your U.S. income tax returns filed for the past 2 years. If you were in the United States for less than 2 years, bring the income tax returns you filed for that period.
3. Receipts for income taxes paid on these returns.
4. Receipts, bank records, canceled checks, and other documents that prove your deductions, business expenses, and dependents claimed on your returns.
5. A statement from each employer showing wages paid and tax withheld from January 1 of the current year to the date of departure if you were an employee. If you were self-employed,

you must bring a statement of income and expenses up to the date you plan to leave.

6. Proof of estimated tax payments for the past year and this year.
7. Documents showing any gain or loss from the sale of personal property and/or real property, including capital assets and merchandise.
8. Documents relating to scholarship or fellowship grants, including the following.
 - a. Verification of the grantor, source, and purpose of the grant.
 - b. Copies of the application for, and approval of, the grant.
 - c. A statement of the amount paid, and your duties and obligations under the grant.
 - d. A list of any previous grants.

9. Documents indicating you qualify for any special tax treaty benefits claimed.
10. Document verifying your date of departure from the United States, such as an airline ticket.
11. Document verifying your U.S. TIN, such as a social security card or an IRS-issued Notice CP 565 showing your ITIN.

Note. If you are married and reside in a community property state, also bring the above-listed documents for your spouse. This applies whether or not your spouse requires a permit.

Forms To File

If you must get a sailing or departure permit, you must file Form 2063 or Form 1040-C. Both forms have a “certificate of compliance” section. When the certificate of compliance is signed by an agent of the Field Assistance Area Director, it certifies that your U.S. tax

obligations have been satisfied according to available information. Your Form 1040-C copy of the signed certificate, or the one detached from Form 2063, is your sailing or departure permit.

Form 2063

This is a short form that asks for certain information but does not include a tax computation. The following departing aliens can get their sailing or departure permits by filing Form 2063.

- Aliens, whether resident or nonresident, who have had no taxable income for the tax year up to and including the date of departure and for the preceding year, if the period for filing the income tax return for that year has not expired.
- Resident aliens who have received taxable income during the tax year or preceding year and whose departure will not hinder the collection of any tax.

However, if the IRS has information indicating that the aliens are leaving to avoid paying their income tax, they must file a Form 1040-C.

Aliens in either of these categories who have not filed an income tax return or paid income tax for any tax year must file the return and pay the income tax before they can be issued a sailing or departure permit on Form 2063.

The sailing or departure permit detached from Form 2063 can be used for all departures during the current year. However, the IRS may cancel the sailing or departure permit for any later departure if it believes the collection of income tax is jeopardized by that later departure.

Form 1040-C

If you must get a sailing or departure permit and you do not qualify to file Form 2063, you must file Form 1040-C.

Ordinarily, all income received, or reasonably expected to be received, during the tax year up to and including the date of departure must be reported on Form 1040-C, and the tax on it must be paid. When you pay any tax shown as due on Form 1040-C, and you file all returns and pay all tax due for previous years, you will receive a sailing or departure permit. However, the IRS may permit you to furnish a bond guaranteeing payment instead of paying the taxes for certain years. See *Bond To Ensure Payment*, later. The sailing or departure permit issued under the conditions in this paragraph is only for the specific departure for which it is issued.

Returning to the United States. If you furnish the IRS with information showing, to the satisfaction of the IRS, that you intend to return to the United States and that your departure does not jeopardize the collection of income tax,

you can get a sailing or departure permit by filing Form 1040-C without having to pay the tax shown on it. You must, however, file all income tax returns that have not yet been filed as required, and pay all income tax that is due on these returns.

Your Form 1040-C must include all income received, and reasonably expected to be received, during the entire year of departure. The sailing or departure permit issued with this Form 1040-C can be used for all departures during the current year. However, the IRS may cancel the sailing or departure permit for any later departure if the payment of income tax appears to be in jeopardy.

Joint return on Form 1040-C. Departing husbands and wives who are nonresident aliens cannot file joint returns. However, if both spouses are resident aliens, they can file a joint return on Form 1040-C if:

- Both spouses can reasonably be expected to qualify to file a joint return at the normal close of their tax year, and
- The tax years of the spouses end at the same time.

Paying Taxes and Obtaining Refunds

You must pay all tax shown as due on the Form 1040-C at the time of filing it, except when a bond is furnished, or the IRS is satisfied that your departure does not jeopardize the collection of income tax. You must also pay any taxes due for past years. If the tax computation on Form 1040-C results in an overpayment, there is no tax to pay at the time you file that return. However, the IRS cannot provide a refund at the time of departure. If you are due a refund, you must file Form 1040-NR at the end of the tax year.

Bond To Ensure Payment

Usually, you must pay the tax shown as due on Form 1040-C when you file it. However, if you pay all taxes due that you owe for prior years, you can furnish a bond guaranteeing payment instead of paying the income taxes shown as due on the Form 1040-C or the tax return for the preceding year if the period for filing that return has not expired.

The bond must equal the tax due plus interest to the date of payment as figured by the IRS. Information about the form of bond and security on it can be obtained from your TAC office.

Filing Annual U.S. Income Tax Returns

Form 1040-C is not an annual U.S. income tax return. If an income tax return is required by law, that return must be filed even though a Form 1040-C has already been filed.

Chapter 5 and chapter 7 discuss filing an annual U.S. income tax return. The tax paid with Form 1040-C should be taken as a credit against the tax liability for the entire tax year on your annual U.S. income tax return.

12.

How To Get Tax Help

Assistance for overseas taxpayers is available in the United States and certain foreign locations.

Taxpayer Assistance Inside the United States

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

Preparing and filing your tax return.

After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Your options for preparing and filing your return online or in your local community, if you qualify, include the following.

- **Direct File.** Direct File is a permanent option to file individual federal tax returns online—for free—directly and securely with the IRS. Direct File is an option for

taxpayers in participating states who have relatively simple tax returns reporting certain types of income and claiming certain credits and deductions. While Direct File doesn't prepare state returns, if you live in a participating state, Direct File guides you to a state-supported tool you can use to prepare and file your state tax return for free. Go to [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) for more information, program updates, and frequently asked questions.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using software or Free File Fillable Forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.

- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/ VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE) or download the free IRS2Go app for information on free tax return preparation.

- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource](https://www.militaryonesource.com/miltax) ([MilitaryOneSource.mil/MilTax](https://www.militaryonesource.com/miltax)).

Also, the IRS offers Free Fillable Forms, which can be completed online and then e-filed regardless of income.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/tools) for the following.

- [IRS.gov/DirectFile](https://www.irs.gov/directfile) offers an Eligibility Checker to help you determine if Direct File is the right choice for your tax filing needs.
- The [Earned Income Tax Credit Assistant](https://www.irs.gov/eitcassistant) ([IRS.gov/ EITCAssistant](https://www.irs.gov/eitcassistant)) determines if you're eligible for the earned income credit (EIC).

- The [Online EIN Application](https://www.irs.gov/ein) ([IRS.gov/EIN](https://www.irs.gov/ein)) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator](https://www.irs.gov/withholding) ([IRS.gov/W4App](https://www.irs.gov/withholding)) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [First-Time Homebuyer Credit Account Look-up](https://www.irs.gov/first-time-homebuyer-credit-account-look-up) ([IRS.gov/HomeBuyer](https://www.irs.gov/first-time-homebuyer-credit-account-look-up)) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator](https://www.irs.gov/sales-tax-deduction-calculator) ([IRS.gov/ SalesTax](https://www.irs.gov/sales-tax-deduction-calculator)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax

questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ita): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax topics.
- [IRS.gov/Forms](https://www.irs.gov/forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax information in your e-filing software.

Need someone to prepare your tax

return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return and for the accuracy of every item reported on the return.

Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at [SSA.gov/employer](#) for fast, free, and secure W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement; and Form W-2c, Corrected Wage and Tax Statement.

Business tax account. If you are a sole proprietor, a partnership, or an S corporation, you can view your tax information on record with the IRS and do more with a business tax account. Go to [IRS.gov/BusinessAccount](#) for more information.

IRS social media. Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideomultilingua](https://www.youtube.com/irsvideomultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), most IRS offices, and every VITA/TCE tax return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.).

The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

Alternative media preference. Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/ Forms](https://www.irs.gov/forms) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

Mobile-friendly forms. You'll need an IRS Online Account (OLA) to complete mobile-friendly forms that require signatures. You'll have the option to submit your form(s) online or download a copy for mailing. You'll need scans of your documents to support your submission. Go to [IRS.gov/MobileFriendlyForms](https://www.irs.gov/MobileFriendlyForms) for more information.

Getting tax publications and instructions in eBook format. Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers,

and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.

- View your address on file or manage your communication preferences.

Get a transcript of your return. With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/ Account](https://www.irs.gov/Account).

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS OLA. For more information, go to [IRS.gov/ TaxProAccount](https://www.irs.gov/TaxProAccount).

Using direct deposit. The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS.

Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/](https://www.irs.gov/)

[DirectDeposit](https://www.irs.gov/directdeposit) for more information on where to find a bank or credit union that can open an account online.

Reporting and resolving your tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords,

or similar information for credit cards, banks, or other financial accounts.

- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.



The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital assets](#) are **not** accepted. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for information on how to make a payment using any of the following options.

- [IRS Direct Pay](#): Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- [Debit Card, Credit Card, or Digital Wallet](#): Choose an approved payment processor to pay online or by phone.
- [Electronic Funds Withdrawal](#): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [Electronic Federal Tax Payment System](#): This is the best option for businesses. Enrollment is required.
- [Check or Money Order](#): Mail your payment to the address listed on the notice or instructions.
- [Cash](#): You may be able to pay your taxes with cash at a participating retail store.

- [Same-Day Wire](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](#) for more information about your options.

- Apply for an [online payment agreement](#) ([IRS.gov/ OPA](#)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.

- Use the [Offer in Compromise Pre-Qualifier](#) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](#).

Filing an amended return. Go to [IRS.gov/Form1040X](#) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](#) to track the status of Form 1040-X amended returns.



It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](#) to find additional information about responding to an IRS notice or letter.

IRS Document Upload Tool. You may be able use the Document Upload Tool to respond digitally to eligible IRS notices and letters by securely uploading required documents online through IRS.gov. For more information, go to [IRS.gov/DUT](https://www.irs.gov/DUT).

Schedule LEP. You can use Schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

Contacting your local TAC. Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Below is a message to you from the Taxpayer Advocate Service, an independent organization established by Congress.

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS).

TAS helps taxpayers resolve problems with the IRS, makes administrative and legislative recommendations to prevent or correct the problems, and protects taxpayer rights. We work to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights. We are Your Voice at the IRS.

How Can TAS Help Me?

TAS can help you resolve problems that you haven't been able to resolve with the IRS on your own. Always try to resolve your problem with the IRS first, but if you can't, then come to TAS. Our services are free.

- TAS helps all taxpayers (and their representatives), including individuals, businesses, and exempt organizations. You may be eligible for TAS help if your IRS problem is causing financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.
- To get help any time with general tax topics, visit www.TaxpayerAdvocate.IRS.gov. The site can help you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.
- TAS works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at www.IRS.gov/SAMS. (Be sure not to include any personal identifiable information.)

How Do I Contact TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your local advocate's number:

- Go to www.TaxpayerAdvocate.IRS.gov/Contact-Us,
- Check your local directory, or
- Call TAS toll free at 877-777-4778.

What Are My Rights as a Taxpayer?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Go to www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights for more information about the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS. TAS strives to protect taxpayer rights and ensure the IRS is administering the tax law in a fair and equitable way.

Taxpayer Assistance Outside the United States



If you are outside the United States, you can call 267-941-1000 (English-speaking only). This number is not toll free.



If you wish to write instead of calling, address your letter to:

Internal Revenue Service
International Accounts
Philadelphia, PA 19255-0725
U.S.A.

Additional contacts for taxpayers who live outside the United States are available at [IRS.gov/uac/Contact-My-LocalOffice-Internationally](https://www.irs.gov/uac/Contact-My-LocalOffice-Internationally).

Taxpayer Advocate Service (TAS). If you live outside the United States, you can call TAS at +15.15.56.46.827 or through email at tas.international@irs.gov.

Your call will be automatically routed to Hawaii or Puerto Rico depending on your location. If you select Spanish, your call will be routed to the Puerto Rico office for assistance. You can contact the Taxpayer Advocate at:

Internal Revenue Service
Taxpayer Advocate Service
48 Carr 165 Km. 1.2
City View Plaza II Bldg.
Guaynabo, PR 00968-8000

You can call TAS toll free at 877-777-4778. For more information on TAS and contacts if you are outside of the United States, go to [TaxpayerAdvocate.IRS.gov/Get-Help/International/](https://www.irs.gov/individuals/international).

Frequently Asked Questions

This section answers tax-related questions commonly asked by aliens.

What is the difference between a resident alien and a nonresident alien for tax purposes?

For tax purposes, an alien is an individual who is not a U.S. citizen. Aliens are classified as resident aliens and nonresident aliens.

Resident aliens are taxed on their worldwide income, the same as U.S. citizens.

Nonresident aliens are taxed only on their U.S. source income and certain foreign source income that is effectively connected with a U.S. trade or business.

What is the difference between the taxation of income that is effectively connected with a trade or business in the United States and income that is not effectively connected with a trade or business in the United States?

The difference between these two categories is that effectively connected income, after allowable deductions, is taxed at graduated rates. These are the same rates that apply to U.S. citizens and residents. Income that is not effectively connected is taxed at a flat 30% (or lower treaty) rate.

I am a student with an F-1 visa. I was told that I was an exempt individual. Does this mean I am exempt from paying U.S. tax?

The term “exempt individual” does not refer to someone exempt from U.S. tax. You were referred to as an “exempt individual” because as a student temporarily in the United States on an F visa, you do not have to count the days you were present in the United States as a student during the first 5 years in determining if you are a resident alien under the substantial presence test. See chapter 1.

I am a resident alien. Can I claim any treaty benefits?

Generally, you cannot claim tax treaty benefits as a resident alien. However, there are exceptions. See *Effect of Tax Treaties* in chapter 1. See also *Resident Aliens* under *Some Typical Tax Treaty Benefits* in chapter 9.

I am a nonresident alien with no dependents. I am working temporarily for a U.S. company. What return do I file?

You must file Form 1040-NR if you are engaged in a trade or business in the United States, or have any other U.S. source income on which tax was not fully paid by the amount withheld.

I came to the United States on June 30 of last year. I have an H-1B visa. What is my tax status, resident alien or

nonresident alien? What tax return do I file?

You were a dual-status alien last year. As a general rule, because you were in the United States for 183 days or more, you have met the substantial presence test and you are taxed as a resident. However, for the part of the year that you were not present in the United States, you are a nonresident. File Form 1040 or 1040-SR. Enter "Dual-Status Return" across the top. Attach a statement showing your U.S. source income for the part of the year you were a nonresident. You may use Form 1040-NR as the statement. Enter "Dual-Status Statement" across the top. See *First Year of Residency* in chapter 1 for rules on determining your residency starting date.

When is my Form 1040-NR due?

If you are an employee and you receive wages subject to U.S. income tax withholding, you must generally file by the 15th day of the 4th month after your tax year ends.

If you file for the 2024 calendar year, your return is due April 15, 2025.

If you are not an employee who receives wages subject to U.S. income tax withholding, you must file by the 15th day of the 6th month after your tax year ends. For the 2024 calendar year, file your return by June 16, 2025. For more information on when to file and where to file, see chapter 7.

My spouse is a nonresident alien. Do they need a social security number?

A social security number (SSN) must be furnished on returns, statements, and other tax-related documents. If your spouse does not have and is not eligible to get an SSN, they must apply for an individual taxpayer identification number (ITIN).

If you are a U.S. citizen or resident and you choose to treat your nonresident spouse as a resident and file a joint tax return, your nonresident spouse needs an SSN or an ITIN.

Alien spouses who are claimed as dependents are also required to furnish an SSN or ITIN.

See Identification Number in chapter 5 for more information.

I am a nonresident alien. Can I file a joint return with my spouse?

Generally, you cannot file as married filing jointly if either spouse was a nonresident alien at any time during the tax year.

However, nonresident aliens married to U.S. citizens or residents can choose to be treated as U.S. residents and file joint returns. For more information on this choice, see Nonresident Spouse Treated as a Resident in chapter 1.

I have an H-1B visa and my spouse has an F-1 visa. We both lived in the United States all of last year and had income. What kind of form should we file? Do we file separate returns or a joint return?

Assuming both of you had these visas for all of last year and you are a resident alien, your spouse is a nonresident alien if they have not been in the United States as a student for more than 5 years. You and your spouse can file a joint tax return on Form 1040 or 1040-SR if your spouse makes the choice to be treated as a resident for the entire year. See *Nonresident Spouse Treated as a Resident* in chapter 1. If your spouse does not make this choice, you must file a separate return on Form 1040 or 1040-SR. Your spouse must file Form 1040-NR.

Is a “dual-resident taxpayer” the same as a “dual-status taxpayer”?

No. A dual-resident taxpayer is one who is a resident of both the United States and another country under each country's tax laws. See *Effect of Tax Treaties* in chapter 1. You are a dual-status alien when you are both a resident alien and a nonresident alien in the same year.

For information on determining the U.S. income tax liability for a dual-status tax year, see chapter 6.

I am a nonresident alien and invested money in the U.S. stock market through a U.S. brokerage company. Are the dividends and the capital gains taxable? If yes, how are they taxed?

The following rules apply if the dividends and capital gains are not effectively connected with a U.S. trade or business.

- Capital gains are generally not taxable if you were in the United States for less than 183 days during the year. See *Sales or Exchanges of Capital Assets* in chapter 4 for more information and exceptions.
- Dividends are generally taxed at a 30% (or lower treaty) rate. The brokerage company or payer of the dividends should withhold this tax at source.

If tax is not withheld at the correct rate, you must file Form 1040-NR to receive a refund or pay any additional tax due.

If the capital gains and dividends are effectively connected with a U.S. trade or business, they are taxed according to the same rules and at the same rates that apply to U.S. citizens and residents.

I am a nonresident alien. I receive U.S. social security benefits. Are my benefits taxable?

If you are a nonresident alien, 85% of any U.S. social security benefits (and the equivalent portion of tier 1 railroad retirement benefits) you receive is subject to the flat 30% tax, unless exempt, or subject to a lower treaty rate. See *The 30% Tax* in chapter 4.

Do I have to pay taxes on my scholarship?

If you are a nonresident alien and the scholarship is not from U.S. sources, it is not subject to U.S. tax. See *Scholarships, Grants, Prizes, and Awards* in chapter 2 to determine whether your scholarship is from U.S. sources.

If your scholarship is from U.S. sources or you are a resident alien, your scholarship is subject to U.S. tax according to the following rules.

- If you are a candidate for a degree, you may be able to exclude from your income the part of the scholarship you use to pay for tuition, fees, books, supplies, and equipment required by the educational institution. However, the part of the scholarship you use to pay for other expenses, such as room and board, is taxable. See *Scholarships and Fellowship Grants* in chapter 3 for more information.