

Non U.S. Citizens - Comprehensive

This lesson addresses some filing status issues you may encounter when helping taxpayers who are not U.S. citizens. Covered are dependent issues related to taxpayers who may have nonresident alien stepchildren (children of a nonresident spouse who is married to U.S. citizen or resident alien).

Learning Objectives

- Determine whether an individual is a resident or nonresident alien
- Apply the support test and citizen or resident test to determine whether an individual can be claimed as a dependent
- Apply special rules for Head of Household status when the spouse is a nonresident alien

Important. Only Counselors certified Foreign Students are allowed to prepare the returns for taxpayers who are in the U.S. on an F, J, M, or Q visa. These taxpayers are out of scope for Counselors that have not taken the Foreign Student Course and certification test.

Getting Started:

Tax-Aide Learning Hints:

- Non U.S. Citizens (sometimes referred to as “Unique Filing Status and Exemption Situations”) is a lesson reserved for experienced taxpayers.



Study the associated IRS VITA/TCE Training Guide Chapter 8



Open [Pub 4012 Volunteer Resource Guide](#) Tab L, Resident/NR Alien.

Tax-Aide Hint: The Resident or Nonresident Alien Decision Chart in both the VITA/TCE Training Guide and the Volunteer Resource Guide is most useful.



Complete the [Skills Workout](#).

Learning Review

1: Gloria's husband, Dante, meets the substantial presence test. Gloria is a U.S. citizen. They do not have any children and do not support anyone else. Dante is applying for an ITIN. Gloria has an SSN. They live together. What filing status options do Gloria and Dante have?	
2: Raul is a U.S. citizen and serving in the U.S. Army in Japan. His wife and his children live with him and he is able to claim the children as dependents. Raul's wife, a citizen of Japan, chooses not to be treated as a resident alien for tax purposes. She does not want to file a joint return with him. Raul meets all of the other qualifications for Head of Household. Even though he is married and living with his spouse, can he claim Head of Household status?	Yes or No
3: Terry moved his family to the U.S. in January of the tax year. His stepchildren are not U.S. citizens and they do not have green cards. They meet the other dependency tests. If he can claim them, he will apply for ITINs for them. Can he claim the stepchildren as dependents on his tax return?	Yes or No
4: John, a U.S. citizen, lives in Germany. His wife is a German citizen who has never lived in the U.S. Their two-year-old son was born in Germany. John's 12-year-old stepdaughter, a German citizen whom John has not adopted, also lives with them. John and his wife provide all the support for the two children. How many dependents can John claim? A. One B. Two C. Three D. Zero	

Feedback:

Please email: selfstudy@aarpdfntaxaide.org. Appreciate suggestions and comments.

Answers to Learning Review

1: Since Dante meets the substantial presence test, he is considered a U.S. resident alien for tax purposes and must follow U.S. tax laws. Dante and Gloria can use either the Married Filing Jointly or Married Filing Separately filing status.

2: Yes. Raul can claim Head of Household status because his children are his qualifying persons. If Raul did not have a qualifying person, he would have to use the Married Filing Separately filing status since his wife chose not to file a joint return.

3: Yes. The children meet the substantial presence test because they were in the United States more than 183 days. Terry's stepchildren are considered resident aliens for tax purposes. As long as the other requirements for qualifying child or qualifying relative are met, Terry can claim the stepchildren as dependents on his tax return. They have to obtain SSNs or ITINs.

4: A. John can claim his son as a dependent. The son qualifies as a U.S. citizen because his father is a U.S. citizen. The stepdaughter does not meet the U.S. citizen or resident test. A spouse is never considered a dependent.