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Resident Aliens [1]

The information on this page is relevant to **resident aliens**. Nonresident aliens should visit our information page for nonresident aliens [2].

International employees and international students who meet certain requirements are classified as resident aliens.

The International Tax Office exists to help international employees and students make sense of their U.S. tax obligations. A crucial first step in understanding the U.S. tax obligations of international employees is distinguishing between nonresident and resident alien taxpayers.

Please note: The terms “resident” and “nonresident,” as used on this page, refer to tax obligation and do not reflect residency status requirements for immigration, tuition or other purposes.

In the United States, a resident alien [3] for tax purposes is an individual who is not a U.S. citizen and meets either the Substantial Presence Test [4] or the Green Card Test [5]. These tests are detailed in IRS Publication 519 [6].

What resident aliens need to know

The International Tax Guide for Resident Aliens [3] is a comprehensive guide to requirements and resources of the International Tax Office, necessary tax forms and deadlines, filing resources, information on international tax treaties, frequently asked questions and more.

Find information on important documents, tax forms and deadlines in the Tax Documents and Deadlines page [7].

Remember to keep in touch with the International Tax Office because your tax residency status can change when your circumstances change:

- Immigration status changes and extensions
- F and J students in their sixth U.S. tax year
- J-1 scholars and their dependents in their third U.S. tax year
- J-1 scholars and their dependents with a longer history of U.S. presence might revert to nonresident alien status due to the six-year lookback rule

Changes newly qualified resident aliens can expect

You've been in the U.S. for a while now! You met with an international tax specialist as a new

employee and have kept us up to date with changes to your status. A current review of your history of presence in the U.S. and application of the substantial presence test reveals that you're a resident alien for tax purposes this year. Now what?

- Section 1441 withholding doesn't apply to you now that you've passed the U.S. tax residency test (the substantial presence test [8]).
    - You're now taxed in the same manner as a U.S. citizen.
    - Your wage payments will continue to be taxed at graduated withholding rates based on Form W-4 but now you have more control because W-4 restrictions specific to nonresidents no longer apply to you. Reach out to a tax specialist if you'd like to update your W-4.
- Is it better to be taxed as a resident or nonresident? One status is not necessarily better than the other, they're just different. For example:
    - Resident aliens are required to report their worldwide income on their U.S. income tax return.
    - Resident aliens have more opportunities to reduce their taxable income.
    - Resident aliens with an F-1 or J-1 visa are now subject to certain taxes and deductions that they were previously exempt from, as their stay is long enough that their presence in the U.S. is no longer considered temporary.

Resources for Resident Aliens



[9]



[7]

Additional help

If you have additional questions or concerns — or if you think your tax residency status may have changed — reach out to the International Tax Office at intltax@cu.edu [10].

Groups audience:
Employee Services
Right Sidebar:
ES: International Tax Contact NEW

Source URL:https://www.cu.edu/employee-services/international-tax/international-employees/resident-aliens

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