



US Income Tax Return Information and Resources

The information provided in this page is general and is not intended to replace professional tax advice specific to individual circumstances received from the Internal Revenue Service or a qualified tax accountant.

US Tax Residency Status

Non-residents for tax purposes are subject to different rules, and must complete different income tax forms than US resident taxpayers. Non-residents do qualify for some tax exemptions, but are not eligible for other exemptions and benefits available to US residents. Therefore, you need to know your tax residency status before you can correctly complete an income tax return.

Residency for tax purposes is not the same as residency for immigration purposes. Tax residency status is based on a calculation that takes into account visa classification and days of presence in the United States. See the IRS website for information on [how to determine your residency tax status](#).

Individual taxpayer Identification Numbers

An ITIN, or Individual Taxpayer Identification Number, is a tax processing number only available for certain nonresident and resident aliens, their spouses, and dependents who cannot get a Social Security Number (SSN). It is a 9-digit number, beginning with the number "9", formatted like an SSN (NNN-NN-NNNN). Application to obtain an ITIN is made through *Form W-7, IRS Application For Individual Taxpayer Identification Number*. See the IRS website for instructions on [how to obtain an ITIN](#).

Other useful links:

[IRS Web Site](#)

[IRA Tax Treaty Web Page](#)

[Taxation of Foreign Students and Scholars](#)

[Choosing a Tax Preparer and Avoiding Tax Fraud](#)