

TAX SERVICES

ARE YOU A NONRESIDENT ALIEN?

NONRESIDENT ALIENS USE FORM 1040NR OR 1040NR-EZ TO REPORT ONLY INCOME THAT IS SOURCED IN THE UNITED STATES, OR THAT IS EFFECTIVELY CONNECTED WITH A UNITED STATES TRADE OR BUSINESS. REFER TO PUBLICATION 519, U.S. TAX GUIDE FOR ALIENS, FOR DEFINITION OF "EFFECTIVELY CONNECTED INCOME," AND TO PUBLICATION 515, WITHHOLDING OF TAX ON NONRESIDENT ALIENS AND FOREIGN ENTITIES, SECTION "SOURCE OF INCOME" FOR A DISCUSSION OF "U.S. SOURCE INCOME."

NONRESIDENT ALIENS WHO RECEIVE INTEREST INCOME FROM DEPOSITS WITH A U.S. BANK, SAVINGS & LOAN INSTITUTION, CREDIT UNION, OR INSURANCE COMPANY, OR WHO RECEIVE PORTFOLIO INTEREST (DESCRIBED IN PUBLICATION 519, U.S. TAX GUIDE FOR ALIENS) ARE EXEMPT FROM TAXATION ON SUCH INTEREST INCOME AS LONG AS SUCH INTEREST INCOME IS NOT EFFECTIVELY CONNECTED WITH A UNITED STATES TRADE OR BUSINESS.



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