

Resident Aliens for Tax Purposes

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Federal

Resident aliens for tax purposes follow the same guidelines and use the same forms as U.S. citizens.

- You may not be required to file any tax forms at all if your gross income is below the minimums found in the IRS [Filing Requirements Chart for Most Taxpayers](#).^[1]
- Resident aliens for tax purposes file [IRS Form 1040](#)^[2] (or Form 1040-SR for those age 65 or older). You may be able to [e-file your tax return](#)^[3]. This year, 2020 tax forms must be postmarked or e-filed no later than May 17, 2021.

State

The guidelines at the [Michigan Department of Treasury](#)^[4] web site state that you are required to file a State of Michigan tax form if you file a federal return or your income exceeds your Michigan exemption allowance (\$4,750 per person). Even if you are not required to file a State of Michigan tax form, you may want to do so anyway if too much tax was withheld from your income and you are due a refund. If you do not file a Michigan tax form, the State of Michigan will keep your refund.

Individuals who are considered residents for federal tax purposes may still be considered nonresidents by the State of Michigan. If you fall into this category you then must file a MI 1040 plus a MI Schedule NR and a MI Schedule 1. For more information about determining your State of Michigan tax residency status and for information about filing as a Michigan non-resident, please review these handouts from the March 2021 Michigan Tax Workshop.

March 2021 Michigan Tax Workshop Handouts

- [MI Tax Webinar Presentation](#)^[5]
- [MI Tax Handout](#)^[6]
- [Michigan Residency Status Explanation](#)^[7]
- [International Student/Scholar FAQs](#)^[8]

Tax Treaties with Other Countries

Under certain limited circumstances, international students and scholars from tax treaty countries may be eligible to claim treaty benefits even though they are considered resident aliens for U.S. tax purposes. If you are a resident alien for U.S. tax purposes **AND are eligible to claim an income tax treaty exemption**, follow the steps below. Please also review the “Resources” section below to learn when resident aliens for U.S. tax purposes can claim tax treaty benefits.

Regardless of where you live, MAIL your Form 1040, Schedules and other applicable documents to:

IF NO Additional Tax is Due:

Department of the Treasury
Austin, TX 73301-0215
(no street address is needed)

IF Additional Tax is Due:

OR Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303

www.irs.gov [9] to obtain Form 1040 (and its instructions), Schedule 1, and Schedule OI. Please 1. note that depending on your situation, there may be additional Schedules that also apply to you;

Resources:

Internet Resources: Claiming treaty benefits as a tax resident

- [University of Texas, Austin, International Office](#) [10]
 - *Note that the step-by-step instructions may not be updated for 2020 tax forms.*
- [US Tax Guide for Foreign Nationals](#) [11] (*commercial site*)
- [U.S. Department of Treasury Internal Revenue Service Publication 519](#) [12]

Source URL: <https://internationalcenter.umich.edu/resources/tax/resident-aliens>

Links

- [1] https://www.irs.gov/publications/p17#en_US_2020_publink1000170407
- [2] <https://www.irs.gov/forms-pubs/about-form-1040>
- [3] <https://www.irs.gov/filing/e-file-options>
- [4] https://www.michigan.gov/taxes/0,4676,7-238-75545_43715-153718--,00.html
- [5] <https://internationalcenter.umich.edu/sites/default/files/event-handout/MI%20Tax%20Webinar%20Presentation.pdf>
- [6] <https://internationalcenter.umich.edu/sites/default/files/event-handout/2020%20Student%20Handout%20FINAL%20%282%29.pdf>
- [7] <https://internationalcenter.umich.edu/sites/default/files/event-handout/International%20Student%20Residency%20Status%20Explanation%202020.pdf>
- [8] <https://internationalcenter.umich.edu/sites/default/files/event-handout/International%20Student%20FAQs.pdf>
- [9] <https://www.irs.gov/>
- [10] <https://world.utexas.edu/iss/ssn-tax/resident>
- [11] <https://gwcarter.com/us-tax-guide-for-foreign-nationals/#benefits>

[12] https://www.irs.gov/publications/p519#en_US_2020_publink1000222713