

## Resident Aliens for Tax Purposes

- [Federal](#)
- [State](#)
- [Tax Treaties With Other Countries](#)

### Federal

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

- You should first determine your “filing status” by reading [IRS Publication 501: Filing Status](#) [1] and then see whether you are required to file a federal income tax form.
- You may not be required to file any tax forms at all if your gross income is below the minimums found in [IRS Publication 501: Filing Requirements Chart for Most Taxpayers](#) [2]
- If you are required to file a federal tax form, information about which form to file is at [IRS Publication 17](#) [3]. This year, 2018 tax forms must be postmarked no later than April 15, 2019.

### State

Follow the guidelines at the [Michigan Department of Treasury](#) [4] web site to determine whether you are required to file a State of Michigan tax form. 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. For assistance in determining your State of Michigan tax residency status and for information about filing as a Michigan non-resident, please see the [Michigan Tax International Student Presentation 2018](#) [5] and the [Michigan Tax Student Handout 2018](#) [6].

### 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 tax purposes.

### Resources:

Internet Resources: [Claiming treaty benefits as a tax resident](#)

- [University of Texas, Austin, International Office](#) [7]
  - [Gary W. Carter, Certified Public Accountant, PLLC](#) [8] (*commercial site*)
  - [U.S. Department of Treasury Internal Revenue Service Publication 519](#) [9]
- 

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

#### **Links**

- [1] [https://www.irs.gov/publications/p501#en\\_US\\_2016\\_publink1000220721](https://www.irs.gov/publications/p501#en_US_2016_publink1000220721)
- [2] [https://www.irs.gov/publications/p501#en\\_US\\_2016\\_publink1000220687](https://www.irs.gov/publications/p501#en_US_2016_publink1000220687)
- [3] <https://www.irs.gov/publications/p17>
- [4] [https://www.michigan.gov/taxes/0,4676,7-238-75545\\_43715-153718--,00.html](https://www.michigan.gov/taxes/0,4676,7-238-75545_43715-153718--,00.html)
- [5] [https://internationalcenter.umich.edu/sites/default/files/event-handout/Michigan\\_Tax\\_International\\_Student\\_Presentation\\_2018.pdf](https://internationalcenter.umich.edu/sites/default/files/event-handout/Michigan_Tax_International_Student_Presentation_2018.pdf)
- [6] [https://internationalcenter.umich.edu/sites/default/files/event-handout/Michigan\\_Tax\\_Student\\_Handout\\_2018.pdf](https://internationalcenter.umich.edu/sites/default/files/event-handout/Michigan_Tax_Student_Handout_2018.pdf)
- [7] <https://world.utexas.edu/isss/ssn-tax/resident>
- [8] <https://form1040nr.com/foreignnationaltaxguide/#benefits>
- [9] [https://www.irs.gov/publications/p519#en\\_US\\_2015\\_publink1000222729](https://www.irs.gov/publications/p519#en_US_2015_publink1000222729)