

Practice Areas

BUSINESS

L-1 Visas

H-1B

H-1B Transfers

Visas

TN Visas (NAFTA)

Special Visas for Other Countries:

- Australia
- Chile / SingaporeE-1

E-1 Visas

E-2 Visas

PERM Labor Certification

HOSPITALS /HEALTHCARE

H-1C Visas

H-1B Visas for Doctors

FAMILY

Spouse / Fiancée Visas

Permanent Residence for Family
within U.S.

Naturalization /Citizenship

AMNESTY

Income Taxes Apply to Immigrants Residing in the U.S.

July 21st, 2011 by [admin](#)

A worker who is not a citizen of the U.S. is nonetheless responsible for paying income taxes to the U.S. federal government.

It is essential for resident aliens (those foreign-born workers who have a “Green card” signifying lawful permanent U.S. residence) to report on their income tax returns all interest, dividends, wages or other compensation for services, income from rental property or royalties and other types of income from any source.

This also applies to all aliens who pass the “substantial presence test” (a tax rule that classifies immigrant workers as resident aliens, for tax purposes, if they were physically present in the U.S. for a certain number of days in the current year and prior 2 years).

Resident aliens are generally taxed in the same way and at the same rates as U.S. citizens, so their worldwide income is subject to U.S. tax and must be reported on their U.S. tax return, regardless of whether they also pay tax on such income in their country of origin. However, there are a few wrinkles that apply to resident aliens, according to [the U.S. Internal Revenue Service Website](#).

First, you can claim deductions allowed to U.S. citizens only if you are a resident “for the entire tax year.”

Second, you can claim exemptions for dependents, but each dependent you are claiming must be a citizen or national of the U.S. or a resident of the U.S., Canada or Mexico. Furthermore, each dependent must have either a social security number or an individual taxpayer identification number.

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Third, while the due date for filing your tax return is April 15 of each year, you are allowed an automatic extension to June 15 to file if your main place of business and the home you live in are outside the U.S. and Puerto Rico on April 15. You can also get an extension of time until October 15 by filing Form 4868 on or before April 15 (or June 15 if you qualify for that automatic extension).

Of course, there may be other tax wrinkles for each individual taxpayer as well, but resident aliens should keep those rules in mind if they wish to stay in the good graces of the U.S. government.

If you are an individual seeking immigration advice for you or your family, please do not hesitate to contact our offices for an appointment at (847) 564-0712 and/or feel free to check out the pertinent portion of our Website for general information.