

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 Non-Resident Aliens

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

Foreigners who have only a temporary or periodic presence in the U.S. may nonetheless be liable to Uncle Sam for payment of taxes on income that has some connection to the U.S.

A non-resident alien is defined by the Internal Revenue Service ("IRS") as any person who is not a U.S. citizen or U.S. national, and who has not passed the test for a permanent residence "Green card" or the IRS "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 the prior 2 years).

Such non-resident aliens (and sometimes their fiduciaries) must file a tax return for any income that is either:

- Effectively connected with a trade or business in the U.S.; or
- Comes from a U.S. source and is fixed, determinable, annual or periodical.

While allowable deductions or credits may apply, creating a potential income tax refund if withholdings have been made, such deductions or credits may be lost if a tax return is not filed on a timely basis.

For more information, check out the [IRS Website page](#) pertinent to taxation of Non-resident aliens.

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.