

## FEDERAL INCOME TAX STRUCTURE

	CITIZEN/RESIDENT ALIEN		NONRESIDENT ALIEN	DUAL STATUS
Accessible Income	Worldwide		U.S. Source Only	Worldwide for Resident Period U.S. Source for Nonresident Period
Rates	Graduated based on filing status		Graduated based on filing status on "effectively connected income"  30% or lower treaty rate on fixed or determinable annual or periodic income (FDAP)	Varies with Resident/Nonresident Period
Filing Status	Single Married filing separately Married filing jointly Head of household		Single or Married filing separately	Single or Married filing separately Election to file as full year resident or part-year resident
Exemptions	One per dependent		One.  Additional exemptions may be available for residents of Canada, Japan, Korea, Mexico and students from India and nationals of American Samoa and the Northern Mariana Islands.	One per dependent not to exceed resident period income or Additional exemptions may be available for residents of Canada, Japan, Korea, and Mexico and students from India and nationals of American Samoa and the Northern Mariana Islands.
Deductions	Greater of standard deduction or itemized deductions: - Medical Expenses - Interest - State Income Taxes - Real Estate Taxes - Casualty Losses - Charitable Contributions - Employee Business Expenses - Moving Expenses		Itemized deductions: - State Income Taxes - Casualty Losses - Employee Business Expenses - Moving Expenses - Charitable Contributions - Students from India may claim standard deduction if greater	Itemized deductions depending on Resident/Nonresident Period
Exclusions	Qualified scholarships Income exempt by treaty		Qualified scholarships Income exempt by treaty	Qualified scholarships Income exempt by treaty
Tax Return	Form 1040 or Form 1040EZ U.S. Individual Income Tax Return		Form 1040NR or 1040NR-EZ Nonresident Alien Income Tax Return	Form 1040 and 1040NR
Tax Return Required if	<b>Status</b> Single Married filing jointly Married filing separately Head of household	<b>Income</b> The minimum income requiring a Form 1040 will vary by status. See instructions.	Engaged in a U.S. trade or business (including compensation for U.S. services) or under withheld on FDAP income. All nonresidents in F, J, M or Q status must file Form 8843.	Engaged in a U.S. trade or business (including compensation for U.S. services) or under withheld on FDAP income.