



Nonresident Alien — Figuring Your Tax

If you are a nonresident alien filing [Form 1040-NR](#), you may be able to use one of the three filing statuses: Single, Married Filing Separately (MFS), or Qualifying Surviving Spouse (QSS).

Married Filing Jointly

Generally, you cannot file as married filing jointly if either spouse was a nonresident alien at any time during the tax year. However, nonresident aliens married to U.S. citizens or residents can choose to be treated as U.S. residents and file joint returns. For more information, refer to [Nonresident Alien Spouse](#).

Qualifying Surviving Spouse (QSS)

You may be eligible to file as a Qualifying Surviving Spouse (QSS) and use the joint return tax rates if:

- You were a resident of Canada, Mexico, South Korea, or were a U.S. national (see [Instructions for Form 1040-NR](#)),
- Your spouse died during one of the two prior tax years, and you have not remarried before the end of the current year, and
- You have a dependent child living with you

Note: See [Instructions for Form 1040-NR](#) for the rules for filing as a Qualifying Surviving Spouse (QSS) with a dependent child.

Head of Household

You cannot file as head of household if you are a nonresident alien at any time during the tax year.

Married Nonresident Aliens Filing Separately

If you are married nonresident alien, but your spouse is not a U.S. citizen or residents, you must use the Tax Table column or the Tax Rate Schedule for married filing separate returns when determining the tax on income effectively connected with a U.S. trade or business. You normally cannot use the Tax Table column or the Tax Rate Schedule for single individuals.

Standard Deduction

If you are a nonresident alien, you cannot claim the standard deduction. However, students and business apprentices from India may be eligible to claim the standard deduction under Article 21 of the U.S.A.-India Income Tax Treaty. Refer to [Publication 519, U.S. Tax Guide for Aliens](#) and to Revenue Procedure 93-20 for more information.

Deductions

You can claim deductions to figure your [effectively connected taxable income](#) (shown on page 1 of Form 1040-NR). You generally cannot claim deductions related to income that is not connected with your U.S. business activities (shown on page 4 of Form 1040-NR). Except for certain itemized deductions, you can claim deductions only to the extent they are connected with your effectively connected income.

Nonresident aliens can deduct certain itemized deductions if they receive income effectively connected with their U.S. trade or business. These deductions include:

- State and local income taxes,
- Charitable contributions to U.S. non-profit organizations,
- Casualty and theft losses, from a federally declared disaster, and
- Other itemized deductions.

Use [Schedule A of Form 1040-NR](#) to claim itemized deductions. For a discussion about certain itemized deductions refer to IRS Publication 519.

Exemptions

For tax years beginning after December 31, 2017, nonresident aliens cannot claim a personal exemption deduction for themselves, their spouses, or their dependents.

Adjustments to Gross Income

Nonresident aliens may claim certain adjustments to gross income on Schedule 1, Part II (Adjustments to Income) if they meet the relevant qualifications, including [the](#) [PDF](#) following:

- IRA Deduction
- Archer MSA Deduction
- Health Savings Account Deduction (see the Instructions for [Form 8889](#))
- Student Loan Interest Deduction
- Moving Expenses (for members of the Armed Forces only)
- Self-Employed Health Insurance Deduction
- Self-Employed SEP, SIMPLE, and Qualified Plans
- Nontaxable Scholarship and Fellowship Grants (only if such income was included on Schedule 1, part I, line 8r in the first place)

Qualified Business Income Deduction

You may be able to deduct up to 20% of your qualified business income from your qualified trade or business, plus 20% of your qualified REIT dividends and qualified PTP income. For more information, refer to IRS [Publication 535, Business Expenses](#), for details.

Credits

If you are a nonresident alien and receive effectively connected income, you may be able to claim some of the following credits:

- Foreign tax credit
- Child and dependent care credit
- Retirement savings contributions credit
- Child tax credit
- Credit for other dependents
- Adoption credit
- Credit for prior-year minimum tax



Refer to IRS [Publication 519, U.S. Tax Guide for Aliens](#), for details.

Education and Earned Income Credits

If you are a nonresident alien for any part of the year, you generally cannot claim the Earned Income Tax Credit, the Hope Credit, or the Lifetime Learning Credit. However, you may claim an adjustment for the student loan interest deduction. Refer to IRS Publication 519 for details.

Self-Employment Tax

Nonresident aliens are not liable to pay self-employment tax.

Note: In spite of the general rules mentioned above, self-employment tax may be imposed on a nonresident alien under the terms of an international social security agreement ([Totalization Agreements](#)). If you're a self-employed nonresident alien living in the United States, you must pay SE tax if an international social security agreement in effect determines that you're covered under the U.S. social security system. If you have questions about international social security agreements, or to see if any additional agreements have been entered into, you can visit the Social Security Administration's (SSA) [International Programs](#)  website. If your self-employment income is subject to SE tax, complete Schedule SE and file it with your [Form 1040-NR, U.S. Nonresident Alien Income Tax Return](#) .

References/Related Topics

- [Taxation of Nonresident Aliens](#)
- [Form 1040-NR Instructions](#)

- [Publication 519, U.S. Tax Guide for Aliens](#)

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