

# Certificate of Alien Claiming Residence in the United States

(This certificate has no effect on citizenship.)

Your name		<b>Your social security number</b> : : : :
Address (number and street or rural route)	Apt. no.	Your occupation in the U.S.
City, town or post office, state, and ZIP code		Date of employment in the U.S.
Name and address (including ZIP code) of withholding agent		<b>Employer identification number</b> : :

Under penalties of perjury, I declare that I am a citizen or subject of (country) ..... ; that I was admitted to the United States on or about (date) ....., under a visa or permit (visa number and class) ..... ; that I have established residence in the United States; and I understand that my income derived from all sources, including sources outside the United States, will be subject to tax under the Internal Revenue laws applicable to residents of the United States until I abandon my residence in the United States.

Date ....., 19 .....  
Your signature

## Instructions

**Privacy Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. Regulations section 1.1441-5 requires that you provide the information if you are claiming residence in the United States for income tax purposes. The information will be used to determine if you are a resident alien of the United States and exempt from the withholding of income tax that applies to nonresident aliens. The information may be given to the Department of Justice, as provided by law. It may also be given to cities, states, and the District of Columbia to carry out their tax laws. If you do not provide the information, you may be subject to income tax withholding. If you provide false information, you may be subject to criminal prosecution.

**Purpose of Form.**—Form 1078 is used by an alien to claim residence in the United States for income tax purposes.

**Where To File.**—A resident alien should file this form with the withholding agent. A withholding agent is responsible for withholding tax from your income.

The withholding agent should keep the form and is not required to send a copy to the Internal Revenue Service.

**Taxation of Aliens.**—If you are a resident alien, you must report income on Form 1040, Form 1040A, or Form 1040EZ in the same manner as U.S. citizens.

If you are a nonresident alien, you must report income on Form 1040NR. Your income, regardless of source, that is effectively connected with the conduct of your U.S. trade or business is taxed at the same rates as income of U.S. citizens. Income that you derive from sources in the United States is usually taxed at a flat 30% or lower treaty rate if it is not effectively connected with the conduct of your U.S. trade or business.

**Resident Aliens.**—Aliens admitted to the United States with permanent immigration visas are resident aliens. Aliens with other types of visas that limit their stay in the United States, or their activities in this country, may be resident aliens or nonresident aliens, depending on the nature and length of their stay. For details, get **Pub. 519**, U.S. Tax Guide for Aliens. Also, see Internal Revenue Code section 7701(b) and its Regulations.

**Social Security Number.**—Enter the number from your social security card. If you do not have a social security number, you can apply for one by completing **Form SS-5**. You can get Form SS-5 from a Social Security Administration office.