

Form **1078**
(Rev. November 1996)

Certificate of Alien Claiming Residence in the United States

OMB No. 1545-1482

Department of the Treasury
Internal Revenue Service

(This certificate has no effect on citizenship.)

Your name and address

Your social security number

.....
.....

Date of employment in the U.S.

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

Privacy Act and Paperwork Reduction Act Notice.—Our legal right to ask for the information on this form is Internal Revenue Code sections 871, 1441, 6001, 6011, and 6109 and their regulations. You are required to give us the information if you are claiming residence in the United States for income tax purposes. We need it 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. If you do not provide the information, your income may be subject to income tax withholding. If you provide false information, you may be subject to criminal prosecution. We may give this information to the Department of Justice as provided by law. We may also give it to cities, states, and the District of Columbia to carry out their tax laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 20 min.; **Learning about the law or the form**, 7 min.; **Preparing the form**, 8 min.; and **Copying, assembling and filing the form with the withholding agent**, 14 min.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, see **Where To File** on this page.

Instructions

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

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. Resident status may also be modified under an income tax treaty. For details, see **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.

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.

Withholding agents may need to adjust social security and Medicare tax withholding because of the effective date of the change in alien status. For details, see **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

Which Form To File.—If you are a resident alien, you must report income on Form 1040, Form 1040A, Form 1040EZ, or TeleFile in the same manner as U.S. citizens.

Nonresident aliens must report income on Form 1040NR or Form 1040NR-EZ.

