

**Declaration of Residency Starting Date and Election to Exclude De Minimis Presence**

Taxpayer: \_\_\_\_\_  
Address: \_\_\_\_\_  
TIN: SSN \_\_\_\_\_ or ITIN: \_\_\_\_\_  
U.S. Visa: \_\_\_\_\_

In accordance with Regulation §301.7701(b)-8(a)(3), the undersigned taxpayer declares that \_\_\_\_\_ United States residency began on \_\_\_\_\_  
*His or Her* *Date*

In support of this declaration, the taxpayer attests to the following:

1. The taxpayer's passport was issued by \_\_\_\_\_ and is numbered \_\_\_\_\_  
*Country* *Enter passport number*
2. The taxpayer entered the United States pursuant to a temporary business assignment which began on \_\_\_\_\_ and continued after \_\_\_\_\_  
*Date work began*
3. December 31, \_\_\_\_\_. Prior to the above date, the taxpayer maintained \_\_\_\_\_ home, family, personal belongings, business relations, social and  
*Current year* *His or Her*
4. religious affiliations, and financial interests in \_\_\_\_\_, and thus claims to have continuously maintained a tax home in and a  
*Home country*
5. a closer connection to the country in line 4 as described in Regulation §301.7701(b)-2(d). During the period from January 1, \_\_\_\_\_, to the above  
*Current year*
6. date, the taxpayer was present in the United States from \_\_\_\_\_. Pursuant to  
*See instructions below for the dates to enter on this line*
7. Regulation §301.7701(b)-4(c)(1), the taxpayer elects to exclude the days he was present in the United States from line 6 above as periods of de minimis
8. presence during which the taxpayer maintained a tax home in and a closer connection to \_\_\_\_\_. Accordingly, the taxpayer's  
*Home country*
9. first unexcluded day of presence in the United States (and consequently his residency starting date) is deemed to be \_\_\_\_\_.  
*First date in the U.S. after the de minimis period*

**DECLARATION**

Under the penalties of perjury, I declare that I have examined this statement and, to the best of my knowledge, believe it is true and complete.

Signed: \_\_\_\_\_  
*Taxpayer* *Date*

**Instructions:**

The days not counted under the de minimis rule are best illustrated with an example: Joe enters the United States on April 1 and is in the country for 8 days leaving on April 8. He comes back on June 1 to begin work and is in the U.S. through the end of the year. The eight days in April are excluded from being counted for the substantial presence test. His residency begins on June 1 and runs through the rest of the year. You would enter June 1 on line 2, and April 1 to April 8 on line 6. June 1 would be entered on line 9 and also on the very first line. Attach this election to the return to be mailed in. Cannot be e-filed.

**Election By Qualified Alien to Be Treated As a U.S. Resident**

Taxpayer hereby elects, pursuant to IRC §7701(b)(4), to be treated as a U.S. resident for the portion of the calendar year [year] beginning [date] .

Pursuant to Reg. §301.7701(b)-4(c)(3)(v), the following specific information or representations are provided:

- 1) In the year preceding the election year, the alien individual was not a U.S. resident.
- 2) In the year following the election year, the alien individual is a U.S. resident under the substantial presence test.
- 3) During the year following the election year, the individual was present in the U.S. for [number] days.
- 4) During the election year, the individual was continuously present in the U.S. for at least 31 consecutive days from [date] to [date] , which last date includes .. last day of the election year.
- 5) The individual was absent from the U.S. on the following dates during the election year, which are deemed to be days of U.S. presence: [specify dates] .
- 6) Taxpayer's address:

Signed:  
Taxpayer

Date

**Election to Treat Nonresident Alien Spouse As U.S. Taxpayer**

Taxpayer:  
Address:  
TIN:

Spouse:  
Address:  
TIN:

[Name of citizen or resident spouse] , who is a [citizen OR resident] of the U.S., and [name of nonresident alien spouse] , who was a nonresident alien at the end of the tax year ended [date] , hereby elect under IRC §6013(g) to be treated as citizens or residents of the U.S. for the entire tax year. Taxpayers were the end of [year] , the first tax year for which this election is to apply.

Signed:  
Taxpayer

Signed:  
Spouse

## Election to Treat Spouse As U.S. Taxpayer in Year Became U.S. Citizen or Resident

### Election to Treat Spouse As U.S. Taxpayer in Year Became U.S. Citizen or Resident

Taxpayer: \_\_\_\_\_  
Spouse: \_\_\_\_\_  
Address: \_\_\_\_\_  
Address: \_\_\_\_\_  
TIN: \_\_\_\_\_ TIN: \_\_\_\_\_

Pursuant to Reg. 1.6013-7, taxpayers hereby elect under IRC §6013(h) to be treated as citizens or residents of the U.S. for the entire tax year. At least one spouse was a nonresident alien at the beginning of the tax year and both spouses were a U.S. citizen or resident alien at the end of the tax year. Taxpayers were married at the end of [year], the tax year for which this election is to apply.

Signed:

Taxpayer

Date

### Election to Treat U.S. Real Property Income As Effectively Connected With a U.S. Trade or Business

Taxpayer, a nonresident alien individual, hereby elects, pursuant to IRC §871(d) and Reg. 1.871-10, to treat \$ [ amount ] of income from the real property described below as income that is effectively connected with the conduct of a trade or business within the United States. The following is a listing of the real property located within the United States in which the taxpayer has a titular or beneficial interest:

[ Property ] : Taxpayer owns [ Describe property, ownership percentage, and nature or ownership interest (for example, a fee simple interest in land, a one-half undivided interest in land and building, etc.). If mineral or timber rights are owned, provide the legal description ] located at [ location ]. The property [ is unimproved. OR describe improvements ] . The property was acquired on ( date ) . The income from the property during [ current tax year ] was \$ [ amount ] .

The taxpayer [has OR has not] previously elected or revoked an election to treat real property as effectively connected with a U.S. trade or business with respect to the above-named property. [ If previous elections or revocations have occurred, list and provide applicable tax years. ]

### Declaration of Residency Termination Date and Election to Exclude De

Minimis Presence Taxpayer:

Address:

TIN: \_\_\_\_\_

U.S. Visa: \_\_\_\_\_

In accordance with Regulation §301.7701(b)-8(a)(3), the undersigned taxpayer declares that [his or her] United States residency terminated on [date residency ended] . In support of [his or her] declaration, the taxpayer attests to the following:

The taxpayer's passport was issued by [country] and is numbered [passport number] . The taxpayer departed the United States on [date residency ended] . Subsequent to [date residency ended], the taxpayer maintained [his or her] home, family, personal belongings, business relations, social and religious affiliations, and financial interests in [country] , and thus claims to have continuously maintained a tax home in and a closer connection to [country] as described in Regulation §301.7701(b)-2(d).

(Taxpayer's status as a lawful permanent resident was [abandoned/rescinded] on [date green card given up] . [Add facts and circumstances regarding abandonment or rescission or lawful permanent residence.]

During the period from [date residency ended] to December 31, [year] , the taxpayer was present in the United States from [dates in U.S. after assignment that are to be excluded]. Pursuant to Regulation §301.7701(b)-4(c)(1), the taxpayer elects to exclude the days he was present in the United States from [dates in U.S. after assignment that are to be excluded] as periods of de minimus presence during which the taxpayer maintained a tax home in and a closer connection to [country] . Accordingly, the taxpayer's last unexcluded day of presence in the United States (and consequently his residency termination date) is deemed to be [date residency ended] .

### DECLARATION

Under the penalties of perjury, I declare that I have examined this statement and, to the best of my knowledge, believe it is true and complete.

Taxpayer

Date

Signed:

Signed: \_\_\_\_\_

Taxpayer

Date

## Election statements

### Election to Treat Spouse As U.S. Taxpayer in Year Became U.S. Citizen or Resident

Taxpayer: \_\_\_\_\_

Spouse: \_\_\_\_\_

Address: \_\_\_\_\_

Address: \_\_\_\_\_

TIN:

TIN:

Pursuant to Reg. 1.6013-7, taxpayers hereby elect under IRC §6013(h) to be treated as citizens or residents of the U.S. for the entire tax year. At least one spouse was a nonresident alien at the beginning of the tax year and both spouses were a U.S. citizen or resident alien at the end of the tax year. Taxpayers were married at the end of [year], the tax year for which this election is to apply.

Signed:

Taxpayer

Date

### Declaration of Residency Termination Date and Election to Exclude De Minimis Presence

Taxpayer:

Address:

TIN:

U.S. Visa:

In accordance with Regulation §301.7701(b)-8(a)(3), the undersigned taxpayer declares that [his or her] United States residency terminated on [date residency ended]. In support of [his or her] declaration, the taxpayer attests to the following:

The taxpayer's passport was issued by [country] and is numbered [passport number]. The taxpayer departed the United States on [date residency ended]. Subsequent to [date residency ended], the taxpayer maintained [his or her] home, family, personal belongings, business relations, social and religious affiliations, and financial interests in [country], and thus claims to have continuously maintained a tax home in and a closer connection to [country] as described in Regulation §301.7701(b)-2(d).

(Taxpayer's status as a lawful permanent resident was [abandoned/rescinded] on [date green card given up]. [Add facts and circumstances regarding abandonment or rescission or lawful permanent residence.])

During the period from [date residency ended] to December 31, [year], the taxpayer was present in the United States from [dates in U.S. after assignment that are to be excluded]. Pursuant to Regulation §301.7701(b)-4(c)(1), the taxpayer elects to exclude the days he was present in the United States from [dates in U.S. after assignment that are to be excluded] as periods of de minimis presence during which the taxpayer maintained a tax home in and a closer connection to [country]. Accordingly, the taxpayer's last unexcluded day of presence in the United States (and consequently his residency termination date) is deemed to be [date residency ended].

#### DECLARATION

Under the penalties of perjury, I declare that I have examined this statement and, to the best of my knowledge, believe it is true and complete.

Signed:

Taxpayer

Date

**Election to Treat U.S. Real Property Income As Effectively  
Connected With a U.S. Trade or Business**

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[ Property ]: Taxpayer owns [ Describe property, ownership percentage, and nature or ownership interest (for example, a fee simple interest in land, a one-half undivided interest in land and building, etc.). If mineral or timber rights are owned, provide the legal description ] located at [ location ]. The property [ is unimproved OR describe improvements ]. The property was acquired on [ date ]. The income from the property during [ current tax year ] was \$ [ amount ].

The taxpayer [has OR has not] previously elected or revoked an election to treat real property as effectively connected with a U.S. trade or business with respect to the above-named property. [ If previous elections or revocations have occurred, list and provide applicable tax years. ]

Signed:

Taxpayer

Date