

**Taxpayer Name:** \_\_\_\_\_

**SSN / ITIN:** \_\_\_\_\_

**Current Address:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_

**Date:** \_\_\_\_\_

Department of the Treasury  
Internal Revenue Service

\_\_\_\_\_  
\_\_\_\_\_

**SUBJECT: ELECTION AND FILING OF DUAL-STATUS ALIEN TAX RETURN FOR TAX YEAR** \_\_\_\_\_

Dear Tax Examiner,

Enclosed please find my U.S. Federal Individual Income Tax Return for the tax year indicated above. For this tax year, I am filing as a **Dual-Status Alien**.

My residency status changed during the year as follows:

- From \_\_\_\_\_ to \_\_\_\_\_ I was a Resident of the United States.
- From \_\_\_\_\_ to \_\_\_\_\_ I was a Non-Resident of the United States.

Accordingly, I have prepared my return in the following manner as required by the Internal Revenue Service regulations:

**Form 1040** is filed as the main **Return** for my period of U.S. residency, with **Form 1040-NR** attached as an informational **Statement** to report income from the period of non-residency.

**Form 1040-NR** is filed as the main **Return** for my period of non-residency, with **Form 1040** attached as an informational **Statement** to report income from the period of U.S. residency.

I have written "Dual-Status Return" across the top of the main Return form, and "Dual-Status Statement" across the top of the attached Statement form.

Please process my return as a Dual-Status Alien return. Should you require any additional information, please contact me at the address or phone number listed above.

Thank you for your assistance in this matter.

Sincerely,

\_\_\_\_\_

Taxpayer Signature

\_\_\_\_\_

Spouse Signature (if filing jointly for residency election)

