

DUAL-STATUS TAX ALLOCATION WORKSHEET

Taxable Year: _____

1. TAXPAYER INFORMATION

Taxpayer Name: _____

SSN or ITIN: _____

Current Visa Status: _____

Country of Origin: _____

Resident Period From: _____

Resident Period To: _____

Nonresident Period From: _____

Nonresident Period To: _____

2. INCOME ALLOCATION

Source and Type of Income	Total Income	Resident Period		Nonresident Period	
		US Source	Foreign Source	US Source (ECI)	US Source (NEC)
Wages, Salaries, Tips					
Taxable Interest					
Ordinary Dividends					
Business Income / (Loss)					
Capital Gains / (Losses)					
Pensions and Annuities					
Rental Real Estate, Royalties, Partnerships					
Other Income:					
Total Gross Income					

3. ADJUSTMENTS AND DEDUCTIONS

Deduction / Adjustment Description	Total Amount	Allocated to Resident Period	Allocated to Nonresident Period	Allocation Basis / Notes
HSA's / IRA Deductions				
Self-Employment Tax / Insurance				
Itemized Deductions (if applicable)				
Standard Deduction (if eligible under treaty)				
Other Adjustments:				

Deduction / Adjustment Description	Total Amount	Allocated to Resident Period	Allocated to Nonresident Period	Allocation Basis / Notes
Total Deductions & Adjustments				

4. TAX TREATY POSITIONS & DISCLOSURES (IF APPLICABLE)

Treaty Article Number	Country of Treaty	Amount of Benefit Claimed	Explanation / Description

5. RETURN ASSEMBLY INSTRUCTIONS MAPPING

Resident at End of Tax Year (Filing Form 1040): Attach this statement/worksheet to Form 1040. Write "Dual-Status Statement" across the top of the attached Form 1040-NR (or allocation schedule).

Nonresident at End of Tax Year (Filing Form 1040-NR): Attach this statement/worksheet to Form 1040-NR. Write "Dual-Status Return" across the top of the attached Form 1040 (or allocation schedule).

This document serves as an attachment to support allocations made on the filed federal income tax returns under the Internal Revenue Code Section 6013(g)(h) or dual-status alien filing regulations.