



United States Department of State

*Office of Foreign Missions
Washington, D.C. 20520*

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NOTICE

Income Tax Requirements for Eligible Dependent Family Members of Certain Foreign Government or International Organization Employees Authorized to Work in the United States

Eligible dependent family members of certain foreign government or international organization employees assigned to duty in the United States are authorized to work in the United States. This benefit is made available to eligible dependent family members in accordance with the terms and conditions established under bilateral work agreements, *de facto* work arrangements or regulations of the United States Citizenship and Immigration Services. Enclosed is a current listing of governments with which the United States has entered into dependent employment agreements or arrangements.

To the extent consistent with other applicable international agreements, locally employed eligible dependent family members are responsible for the payment of federal, state, local, or municipal taxes imposed on income received as a result of their employment in the United States.

The Internal Revenue Service's (IRS) Publication 519, "*U.S. Tax Guide for Aliens*" outlines the rules and procedures associated with the Federal income tax filing requirements of foreign aliens in the United States. For tax purposes, the IRS classifies a foreign alien as either a "*nonresident alien*" or a "*resident alien*."

Individuals whose entry into the United States was authorized pursuant to the presentation of an "A" or "G" series visa are considered by the IRS to be "*nonresident aliens*" for tax purposes and as a result are authorized to use **ONLY** either Form 1040NR "*U.S. Nonresident Alien Income Tax Return*" or Form 1040NR-EZ "*U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents*" for filing their Federal income tax return. In addition, nonresidents are not eligible to claim anyone as a dependent for Federal income tax purposes, unless such nonresidents are nationals of Canada, Mexico or the Republic of

Korea.

Thus, locally employed eligible dependent family members must annually file with the IRS either Form 1040NR or Form 1040NR-EZ, and provide either the Department's Office of the Chief of Protocol or the United States Mission to the United Nations with copies of such filed forms in order to obtain a renewal of their employment authorizations. An employed dependent's failure to provide proof of filing of the correct IRS Forms will result in the denial of an employment authorization renewal.

Questions concerning most matters associated with the Federal income tax requirements of such dependent should be referred to the IRS either by telephone at 1-800-829-1040, or by visiting a local IRS office.

Questions concerning the specific rules and procedures associated with the filing of state, local, or municipal income tax returns should be directed to the tax authority responsible for the imposition of such requirements.

Resources:

- 2011 Publication 519 "U.S. Tax Guide for Aliens"
www.irs.gov/pub/irs-pdf/p519.pdf
- 2011 Form 1040NR "*U.S. Nonresident Alien Income Tax Return*"
www.irs.gov/pub/irs-pdf/f1040nr.pdf
- 2011 Instructions for Form 1040NR
www.irs.gov/pub/irs-pdf/i1040nr.pdf
- 2011 Form 1040NR-EZ "*U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents*"
<http://www.irs.gov/pub/irs-pdf/f1040nre.pdf>
- 2011 Instructions for Form 1040NR-EZ
www.irs.gov/pub/irs-pdf/i1040nre.pdf
- Locator Tool for IRS Local Offices
www.irs.gov/localcontacts/index.html

Attachments:

1. Listing of Current Bilateral Dependent Work Agreements
2. Listing of Current De Facto Reciprocal Dependent Work Arrangements

Bilateral Work Agreements

ALBANIA ^{6,8}
ANTIGUA AND BARBUDA
ARGENTINA⁸
ARMENIA
AUSTRIA
AUSTRALIA
AZERBAIJAN
BAHAMAS¹
BAHRAIN
BARBADOS ¹
BELARUS
BELGIUM ⁷
BENIN
BHUTAN
BOLIVIA
BOSNIA-HERZEGOVINA
BOTSWANA
BRAZIL ⁴
BULGARIA
CAMEROON
CANADA ⁶
REPUBLIC OF CAPE VERDE
CHAD
COLOMBIA ²
COSTA RICA
CROATIA
CYPRUS
CZECH REPUBLIC
DEMOCRATIC REPUBLIC OF THE
CONGO (Kinshasa)
DENMARK ⁶
DJIBOUTI
ECUADOR
EL SALVADOR
ESTONIA
ETHIOPIA
FIJI ISLANDS
FINLAND
GABON
THE GAMBIA
GEORGIA
GERMANY⁷
GHANA
GRENADA

GREECE
GUATEMALA
GUINEA BISSAU
GUYANA
HONDURAS
HUNGARY
INDIA ²
IRELAND
ISRAEL
ITALY²
JAMAICA ²
KAZAKHSTAN
KENYA
KOSOVO
KUWAIT
KYRGYZSTAN
LATVIA
LIBERIA
LIECHTENSTEIN
LITHUANIA ⁶
MACEDONIA
MADAGASCAR
MALAWI
MALI
MALTA
MAURITIUS
MOLDOVA
MONGOLIA
MONTENEGRO
MOROCCO
NAMIBIA
NAURU
NEPAL
NETHERLANDS ^{7,8}
NEW ZEALAND
NICARAGUA
NIGERIA
NORWAY ^{6,8}
PANAMA
PAKISTAN
PERU
PHILIPPINES
POLAND

REPUBLIC OF THE CONGO
(Brazzaville)
ROMANIA
RWANDA
SAINT KITTS AND NEVIS
SAINT VINCENT AND
THE GRENADINES
SENEGAL
SERBIA
SIERRA LEONE
SLOVAKIA
SLOVENIA
SPAIN ^{1,8}
SRI LANKA
SWEDEN⁸
SWITZERLAND
TAJIKISTAN
TANZANIA
TIMOR-LESTE
TRINIDAD/TOBAGO
TURKEY ³
TURKMENISTAN
UGANDA
UKRAINE
UNITED KINGDOM ^{6,8}
URUGUAY
VENEZUELA
WESTERN SAMOA
YEMEN
ZAMBIA
ZIMBABWE

115 Bilateral Work Agreements

- ¹ Limited number of family members permitted to work.
² Offer of employment required.
³ Restricted employment fields
⁴ Applied provisionally
⁵ Limited in time
⁶ Applies to NATO dependents
⁷ NATO de facto arrangement
⁸ Applies to Same Sex Domestic Partners

De Facto Reciprocal Work Arrangements

ANDORRA
BANGLADESH
BELIZE
BURKINA FASO
BURUNDI
CENTRAL AFRICAN REPUBLIC
CHILE
COTE D'IVOIRE
DOMINICAN REPUBLIC
EGYPT
FRANCE
GUINEA
HAITI
HONG KONG
ICELAND
JAPAN
JORDAN
QATAR

KOREA
LEBANON
LESOTHO
LUXEMBOURG ¹
MAURITANIA
MEXICO
MICRONESIA
NIGER
PAPUA NEW GUINEA
PARAGUAY
PORTUGAL
RUSSIA
SEYCHELLES
SINGAPORE
SOUTH AFRICA²
SUDAN
SURINAME
SWAZILAND

SYRIA³
TAIWAN
TOGO
TUNISIA
UNITED ARAB EMIRATES
VIETNAM

42 De Facto Work Arrangements

¹ Applies to NATO dependents

² U.S. dependents unable to obtain work permits at this time. Work permits to S.A. dependents suspended until U.S. receives reciprocity.

³ Currently suspended by U.S.

