

The Secretary of State presents her compliments to Their Excellencies and Messieurs and Mesdames the Chiefs of Mission and has the honor to inform of revised tax requirements relating to the employment authorization for dependents of certain foreign government and international organization officials classified as A-1, A-2, G-1, G-3, and G-4 non-immigrants.

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 Dependent*," 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 the Department's Office of the Chief of Protocol 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 form will result in the denial of an employment authorization renewal.

Questions concerning most matters associated with the federal income tax requirements of such dependents 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. To provide assistance in this matter, the following list of resources may be of benefit.

**Resources:**

- 2011 Publication 519 “U.S. Tax Guide for Aliens”  
[www.irs.gov/pub/irs-pdf/p519.pdf](http://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](http://www.irs.gov/pub/irs-pdf/f1040nr.pdf)
- 2011 Instructions for Form 1040NR  
[www.irs.gov/pub/irs-pdf/i1040nr.pdf](http://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](http://www.irs.gov/pub/irs-pdf/i1040nre.pdf)
- Locator Tool for IRS Local Offices  
[www.irs.gov/localcontacts/index.html](http://www.irs.gov/localcontacts/index.html)

The regulations and procedures relating to the referenced income tax requirements are effective immediately and apply to any newly submitted renewals and any that may be in pending status within the Department.

Enclosures:

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

Department of State,

Washington, March 27, 2012.

A handwritten signature in black ink, consisting of a stylized, cursive 'S' followed by a horizontal line extending to the right.