HOW TO CLAIM TAX TREATY BENEFITS ON FORM 1040 OF RESIDENT ALIENS FOR TAX PURPOSES

   
a. The instruction is available under the *Resident Aliens, U.S. Residency Under Tax Treaty “Tie-Breaker” Rule* section, pages 57 to 60 of the 2010 version.

   
a. Include the treaty-exempt income in the wages, tips, salaries, etc.
   
b. Take the treaty-exempt income out as a negative adjustment on line 21, *Other Income*. Handwrite "See attached 8833" on the dotted line next to line 21, *Other Income*, as type.
   
c. Make sure to report worldwide income in the return.
   
d. Claim the standard or itemized deduction, any and all personal exemptions, as well as any other deductions and credits to which a resident alien may be entitled.

3. Complete Form 8833, *Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)*.
   
a. Check the box indicating disclosure of one’s treaty position under section 301.7701(b)-7 of the Treasury regulations.
   
b. Check the box to indicate one is a U.S. citizen or resident.
   
c. Then, supply the appropriate treaty info in section 1, including the treaty article, saving clause, and exception to the saving clause citations to qualify for the treaty benefit.
   
d. The narrative section will allow for specific details: brief immigration history, substantiation of the continued treaty claim, etc.

4. Send the return and attachments to the IRS Philadelphia Service Center, regardless of where the 1040 instruction lists.

5. Make sure to keep a copy of the complete package, including attachments, for your record.