

Resident Alien vs. Non-resident Alien

Introduction

An alien is any person who is not a United States citizen. The Internal Revenue Service (IRS) classifies aliens as either resident Aliens or non-resident Aliens

Definition of Resident Alien

Resident aliens generally are taxed on their worldwide income, similar to U.S. citizens.

To be classified as a resident alien, the individual must meet one of two tests:

1. Green Card Test

A non-resident alien is a lawful permanent resident of the U.S. at any time if they have been given the privilege, according to the immigration laws, of residing permanently as an immigrant. This status usually exists if the Bureau of Citizenship and Immigration Services has issued a green card.

