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Issuing Office: [General Accounting Division](#)

EXHIBIT D

Form 1078 (Rev. Nov. 1981) Department of the Treasury Internal Revenue Service	Certificate of Alien Claiming Residence in the United States (This certificate has no effect on citizenship)	
Your name		Your social security number
Address (Number and street or rural route)		Your occupation
City, town or post office, State, and ZIP code		Date of employment
Name and address (including ZIP code) of withholding agent		Employer identification number
Under the penalties of perjury, I declare that I am a citizen or subject of _____; that I was admitted to the United States on or about _____ under a _____ visa or permit; that I have established residence in the United States; and I understand that my income derived from all sources, including sources without the United States, will be subject to tax under the Internal Revenue laws applicable to residents of the United States until such time as I may abandon my residence in the United States.		
Date _____, 19_____		Your signature _____

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Instructions

Who must file this form?—A resident alien must file the original and one copy of this certificate with the withholding agent to claim the benefit of U.S. residence for income tax purposes. (A withholding agent is responsible for withholding tax from your income.)

The withholding agent keeps the original certificate and sends the duplicate to the Internal Revenue Service Center, Philadelphia, PA 19255.

Taxation of aliens.—If you are a resident alien, you must report income on Form 1040 or Form 1040A in the same manner as U.S. citizens.

If you are a nonresident alien, you must report income on Form 1040NR. Your income, regardless of source, that is effectively connected with the conduct of a United States trade or business is taxed at the same rates as income of U.S. citizens. Your income derived from sources within the United States that is not effectively connected with the conduct of a U.S. trade or business is taxed at a flat 30% or lower treaty rate.

If you are a nonresident alien married to a U.S. citizen or resident at the end of the year, you may choose to be treated as a U.S. resident for most income tax purposes.

Who is a resident?—You are a resident of the United States for income tax purposes if you are actually present in the United States and are not merely a transient or sojourner. Your status as a transient depends on your intentions regarding the length and nature of your stay. You are not considered a transient just because of a general, indefinite intention to return to another country. If you live in the United States and have no definite intention as to your stay, you are a resident.

You are considered a transient if you come to the United States for a definite purpose that may be promptly accomplished. But you become a resident if you make your home temporarily in the United States because your purpose is such that you must extend your stay to accomplish it. This applies even if it is always your intention to return to another country when you have accomplished or abandoned your purpose for coming to the United States.

Except in exceptional circumstances, you are not considered a resident of the United States if your stay is limited to a definite period by the immigration laws.

Social security number.—Enter the number as shown on your social security card. If you do not have a social security number, you can apply for one by filling out Form SS-5. You can get a copy of the form from a Social Security office.

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