

Explanation of Filing MFJ with Non-resident Spouse

This is an election. Statement must be attached to the return in the first year the election is made. Once made, election is binding for future years. If U.S. citizen/resident alien taxpayer lives in a Community Property State, community property rules apply if MFS is chosen in a future year. (Out of scope.) NRA spouse must report and pay tax on world wide income, including SE tax. See Pub 519 for details.

Statement for Nonresident Spouse to be Treated as a Resident

We hereby declare that Spouse Taxpayer was a non-resident alien on December 31, 2016; and that Primary Taxpayer was a U.S. resident on December 31, 20XX. We choose to be treated as U.S. residents for the entire tax year.

Name	Taxpayer	Spouse
TIN	Primary Taxpayer	Spouse Taxpayer
Address	555-55-0000	ITIN applied for
	14337 US HWY 23	Lazaro Cardenas
	Tuttle, ID 983XX	Ave Colonia Guadalupe, Amatlan de Reyes
		Veracruz, Mexico
Signature _____		Date ____/____/____
	Primary Taxpayer	mm dd yyyy
Signature _____		Date ____/____/____
	Spouse Taxpayer	mm dd yyyy