

Statement: Dual-Status Spouse Treated as a Resident

We declare:

- On the last day of tax year **XXXX**, **[USC]** was a U.S. citizen
- On the last day of tax year **XXXX**, **[Immigrant Spouse]** was a Resident Alien.
- **[USC]** and **[Immigrant Spouse]** are married and filing under Married Filing Jointly status for tax year **XXXX**.

We elect for **[Immigrant Spouse]** to be treated as a resident of the United States for the entire tax year of **XXXX**.

[USC] SSN XXX-XX-XXXX
1234 Sample St
Anytown, ST, 12345

[Immigrant Spouse] SSN XXX-XX-XXXX
1234 Sample St
Anytown, ST, 12345