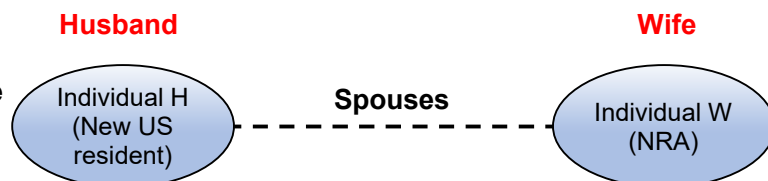


**Reg. 1.6013-6(c),  
Example 2**

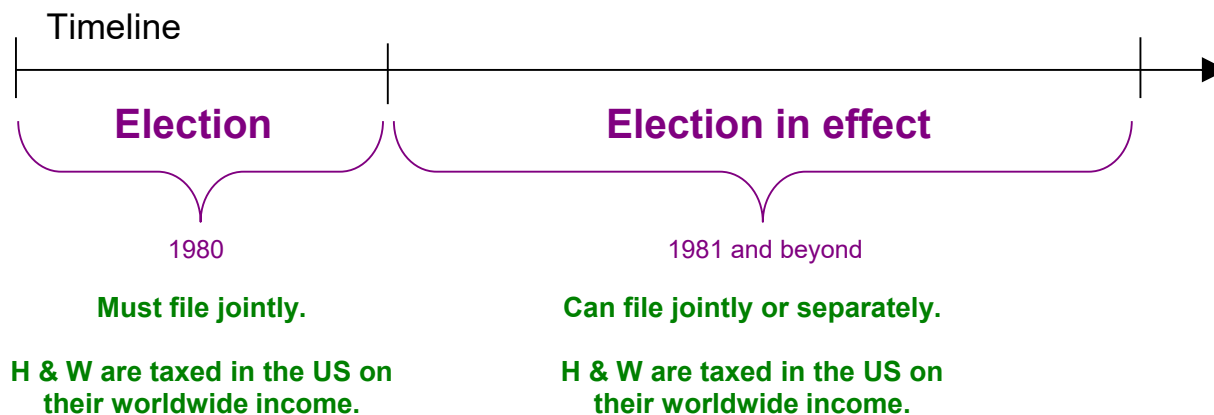
**New US Resident Alien & NRA  
Spouse Make 6013(g) Election**

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H became a US resident during 1980. If he had not made the 6013(g) election, he would be treated as a dual status alien. Dual status aliens cannot file jointly.



Once the election is made, H & W are treated as residents of the US for purposes of chapters 1, 5, and 24 and sections 6012, 6013, 6072, and 6091 of the Code for the entire taxable year.



H and W are husband and wife and are both nonresident alien individuals. In June 1980 H becomes a U.S. resident and remains a resident for the balance of the year. H and W may make the section 6013(g) election for 1980. If H and W make the election, income from sources within and without the United States received by H and W for the entire taxable year 1980 and subsequent years must be included in gross income for each taxable year, unless the election later is terminated or suspended.

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