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If you're a bona fide resident of Puerto Rico during the **entire** tax year, you generally aren't required to file a U.S. federal income tax return if your only income is from sources within Puerto Rico. However, if you also have income from sources outside of Puerto Rico, including from U.S. sources, you're required to file a U.S. federal income tax return if such amount is above the U.S. filing threshold. Nevertheless, a bona fide resident of Puerto Rico with a U.S. filing obligation, generally won't report Puerto Rican source income on a U.S. income tax return.

If you're a bona fide resident of Puerto Rico and can exclude your Puerto Rican source income on your U.S. income

tax return, you must determine your return filing requirement based on the filing thresholds shown in the individual tax return instructions. For more information on who is considered a bona fide resident of Puerto Rico and how to determine the amount of income that requires filing a U.S. income tax return, refer to [Publication 570](#) and [Publication 1321 \(PDF\)](#).

However, if you're a bona fide resident of Puerto Rico and a U.S. government employee, you must file a U.S. income tax return reporting all income received for performing services for the U.S. government, including services performed in Puerto Rico as a U.S. government employee. If you're a member of the U.S. Armed Forces or a civilian spouse of an active duty member of the U.S. Armed Forces, special income tax filing rules may apply to you. For more information, please refer to [Publication 570](#) and [Notice 2012-41](#).

U.S. citizens and resident aliens who aren't bona fide residents of Puerto Rico during the entire tax year are required to report all income from worldwide sources on their U.S. income tax return. However, a U.S. citizen who changes residence from Puerto Rico to the United States, and who was a bona fide resident of Puerto Rico for a period of at least two years before changing residency, can exclude any Puerto Rican source income from his or her U.S. income tax return attributable to the part of the year he or she was a bona fide resident of Puerto Rico.

Regardless of whether an individual is or isn't a bona fide resident of Puerto Rico, the individual may also have an obligation to file a return with the United States reporting self-employment income derived from a trade or business in Puerto Rico and/or elsewhere. Such individuals must file [Form 1040-SS \(PDF\)](#) or [Form 1040-PR \(PDF\)](#) with the United States to report self-employment income and if necessary, pay self-employment tax. For more information on self-employment reporting requirements, see the [Instructions for Form 1040-SS \(PDF\)](#) and [Instructions for Form 1040-PR \(PDF\)](#).

For tax assistance for residents of Puerto Rico, please see [Topic No. 904](#).

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