Nonresident Alien or Resident Alien? - Decision Tree

Start here to determine your residency status for federal income tax purposes

Were you a lawful permanent resident of the United States (had a "green card") at any time during the current tax year?

YES

Were you physically present in the United States on at least 31 days during the current tax year? ³

YES

RESIDENT Alien for U.S. Tax Purposes

NO

NONRESIDENT Alien for U.S. Tax Purposes

Were you physically present in the United States on at least 183 days during the current tax year? ³

YES

 Were you physically present in the United States on at least 183 days during the 3-year period consisting of the current tax year and the preceding 2-years, counting all days of presence in the current tax year, 1/3 of the days of presence in the first preceding year, and 1/6 of the days of presence in the second preceding year? ³

YES

NONRESIDENT Alien for U.S. Tax Purposes

NO

RESIDENT Alien for U.S. Tax Purposes

Can you show that for the current tax year you have a tax home in a foreign country and have a closer connection to that country than to the United States? (*Out-of-Scope, Form 8840 required)

YES*

NONRESIDENT Alien for U.S. Tax Purposes

NO

RESIDENT Alien for U.S. Tax Purposes

1 If this is your first year of residency, you may have a dual status for the year. See Dual-Status Aliens in Pub 519. (Out-of-Scope)

2 In some circumstances you may still be considered a nonresident alien and eligible for benefits under an income tax treaty between the U.S. and your country. Check the provision of the treaty carefully. (Out-of-Scope)

3 See Days of Presence in the United States in Pub 519 for days that do not count as days of presence in the U.S. (Exempt individuals such as students, scholars, and others temporarily in the U.S. under an F, J, M, or Q visa's immigration status do not count their days of presence in the U.S. for specified periods of time.)

4 If you meet the substantial presence test for the following year, you may be able to choose treatment as a U.S. resident alien for part of the current tax year. See Substantial Presence Test under Resident Aliens and First-Year Choice under Dual Status Aliens in Pub. 519. (Out-of-Scope)