

Resident or Nonresident Alien Decision Chart

Determine residency status for federal income tax purposes.

step 1	Were you a lawful permanent resident of the United States (had a "green card") at any time during the current tax year?	YES – RESIDENT Alien for U.S. tax purposes ^{1,2} NO – Go to Step 2
step 2	Were you physically present in the United States on at least 31 days during the current tax year? ³	YES – Go to Step 3 NO – NONRESIDENT Alien for U.S. tax purposes ⁵
step 3	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 – Go to Step 4 NO – NONRESIDENT Alien for U.S. tax purposes ^{4,5}
step 4	Were you physically present in the United States on at least 183 days during the current tax year? ³	YES – RESIDENT Alien for U.S. tax purposes ^{1,2} NO – Go to Step 5
step 5	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, Closer Connection Exception Statement for Aliens required)	YES* – NONRESIDENT Alien for U.S. tax purposes ⁵ NO – RESIDENT Alien for U.S. tax purposes ^{1,2}

Footnotes

- 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, U.S. Tax Guide for Aliens. (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 Publication 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 Publication 519. (Out of Scope)
- ⁵ Nonresident students from Barbados, Hungary, and Jamaica, as well as trainees from Jamaica, may qualify for an election to be treated as a U.S. Resident for tax purposes under their tax treaty provisions with the U.S. A formal, signed, election statement must be attached to the Form 1040 (preparation of the statement is Out of Scope). (It continues until formally revoked.)

NOTE: If additional days of presence due to COVID-19 travel restrictions cause the taxpayer to become a "resident" using the physical presence test rules, see possible exceptions allowed in [Revenue Procedure 2020-20](#).