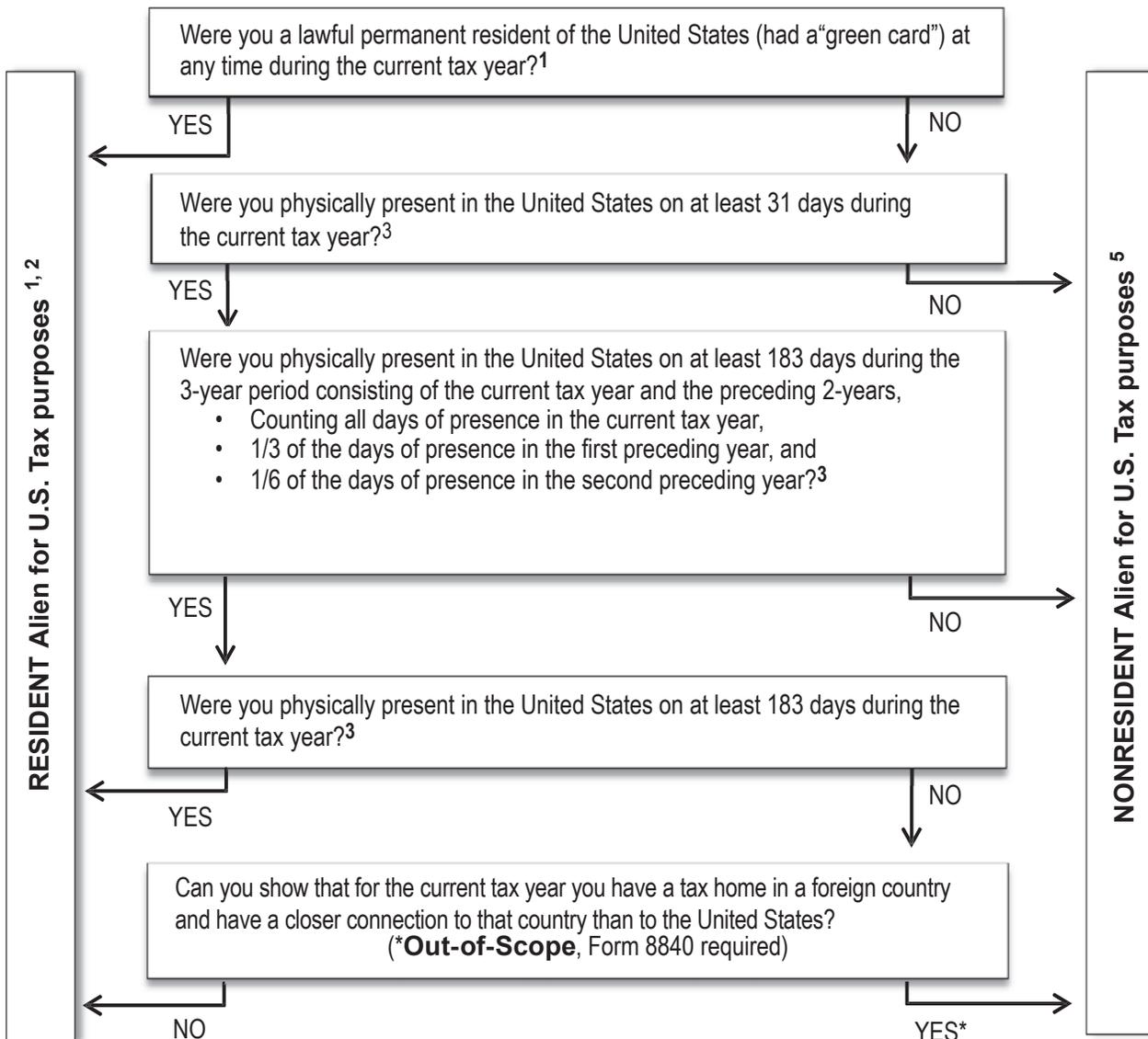


Nonresident Alien or Resident Alien? - Decision Tree

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



¹ If this is your first or last year of residency, you may have a dual status for the year. See *Dual-Status Aliens* in Publication 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 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 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.)