# Determining Residency for Tax Purposes

In the box to the right of each year, check box if you spent any part of that year in the United States on an F or J Visa.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1985 |  |  | 1997 |  |  | 2009 |  |
| 1986 |  |  | 1998 |  |  | 2010 |  |
| 1987 |  |  | 1999 |  |  | 2011 |  |
| 1988 |  |  | 2000 |  |  | 2012 |  |
| 1989 |  |  | 2001 |  |  | 2013 |  |
| 1990 |  |  | 2002 |  |  | 2014 |  |
| 1991 |  |  | 2003 |  |  | 2015 |  |
| 1992 |  |  | 2004 |  |  | 2016 |  |
| 1993 |  |  | 2005 |  |  | 2017 |  |
| 1994 |  |  | 2006 |  |  | 2018 |  |
| 1995 |  |  | 2007 |  |  | 2019 |  |
| 1996 |  |  | 2008 |  |  | 2020 |  |

Are you an F-1 or J-1 student? **NO YES**

Count the number of boxes Are you a J-1 non-student? **NO**

you checked. Did you check

5 or LESS? Consult with a tax professional to determine your residency status.

# YES NO YES

You are a Did you check more than 2 boxes?

**RESIDENT**?

(for tax purposes)

You are a **YES NO**

# NON-RESIDENT

**(for tax purposes)**

You are a You are a

# RESIDENT NON-RESIDENT

(for tax purposes) (for tax purposes)

\*\*This worksheet is not a substitute for formal legal advice and should not be relied upon as such. Please contact your tax professional for any tax advice.