



## Determining Tax Residency Status

### Overview of Tax Residency Status

In legal terms, non-citizens of the U.S. are called “aliens.” There are three types of aliens for tax purposes: (1) non-resident; (2) dual-status; and (3) resident. These categories are for tax purposes only and are not related to your immigration status. You may be in F-1 or J-1 non-immigrant status and considered a resident for tax purposes.

If you are not a U.S. citizen, you are considered a '**non-resident** for tax purposes' **unless** you meet the criteria for **one** of the following tests:

#### 1: The “Green Card” Test

You are a 'resident for tax purposes' if you were a legal permanent resident of the United States any time during the past calendar year.

#### 2: The Substantial Presence Test

You will be considered a 'resident for tax purposes' if you meet the Substantial Presence Test for 2018. You meet this test if you were physically present in the United States for at least:

- 31 days during 2018; and 183 days during the period 2018, 2017, and 2016 by counting:
  - All the days you were present in 2018
  - 1/3 of the days you were present in 2017
  - 1/6 of the days you were present in 2016
- If total equals 183 days or more = Resident for Tax  
If total equals 182 days or less = Nonresident for Tax
- For more information about counting days of presence in the US, see page 2 of this document or page 3 of form 8843.

#### **EXCEPTIONS to the Substantial Presence Test:**

- **F or J students** receive **5** “exempt”<sup>\*\*\*</sup> years. Not exempt from tax, but of counting physical days of presence in the U.S. towards Substantial Presence Test. If you have been in the U.S. for fewer than 5 calendar years<sup>\*\*</sup> (including any previous F-1/F-2/J-1/J-2 statuses at any point), then you are considered a 'Non Resident for Tax Purposes.'
- **J Non-Students** (including Non-Degree Visiting Students) receive **2**“exempt”<sup>\*\*\*</sup> years (of the past 6 years).



- **\*\*“Exempt”** years are CALENDAR years, not years from date of arrival (e.g. if you arrived 9/23/2014, 2014 would be counted as one, total calendar year and you would have four calendar years remaining).

**Days of presence in the United States:**

Generally, you are treated as being present in the United States on any day that you are physically present in the country at any time during the day. However, you don't count the following days of presence in the United States for purposes of the substantial presence test.

1. Days you regularly commuted to work in the United States from a residence in Canada or Mexico.
2. Days you were in the United States for less than 24 hours when you were traveling between two places outside the United States.
3. Days you were temporarily in the United States as a regular crew member of a foreign vessel engaged in transportation between the United States and a foreign country or a possession of the United States unless you otherwise engaged in trade or business on such a day.
4. Days you were unable to leave the United States because of a medical condition or medical problem that arose while you were in the United States.
5. Days you were an exempt individual.