the person is a resident alien for 2018 if

the person meets the green card test for 2018 or

the person meets the substantial presence test for 2018

**(b)*Lawful permanent resident*** -

**(1)*Green card test.*** An alien is a resident alien with respect to a calendar year if the individual is a [lawful permanent resident](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=33515141b7efad4195cc0cd49cb0e91a&term_occur=2&term_src=Title:26:Chapter:I:Subchapter:F:Part:301:Subpart:0:301.7701(b)-1) at any time during the calendar year.

the person meets the green card test for 2018 if

IntervalSometimes(2018-01-01, 2018-12-31, the person is a lawful permanent resident)

A [lawful permanent resident](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=33515141b7efad4195cc0cd49cb0e91a&term_occur=3&term_src=Title:26:Chapter:I:Subchapter:F:Part:301:Subpart:0:301.7701(b)-1) is an individual who has been lawfully granted the privilege of residing permanently in the United [States](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=ce15809edeb1ba34ad35438ab4f8283a&term_occur=8&term_src=Title:26:Chapter:I:Subchapter:F:Part:301:Subpart:0:301.7701(b)-1) as an immigrant in accordance with the immigration laws. Resident status is deemed to continue unless it is rescinded or administratively or judicially determined to have been abandoned.

the person is a lawful permanent resident if

the person has been lawfully granted the privilege of residing permanently in the United States as an immigrant and

the person’s lawful permanent resident status has not been rescinded or abandoned

**(c)*Substantial presence test*** -

**(1)*In general.*** An alien individual is a resident alien if the individual meets the substantial presence test. An individual satisfies this test if he or she has been present in the United [States](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=ce15809edeb1ba34ad35438ab4f8283a&term_occur=9&term_src=Title:26:Chapter:I:Subchapter:F:Part:301:Subpart:0:301.7701(b)-1) on at least 183 days during a three year period that includes the current year. For [purposes](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=7336a9bece1f6a04e99414e7b0c782e7&term_occur=6&term_src=Title:26:Chapter:I:Subchapter:F:Part:301:Subpart:0:301.7701(b)-1) of this test, each day of presence in the current year is counted as a full day. Each day of presence in the first preceding year is counted as one-third of a day and each day of presence in the second preceding year is counted as one-sixth of a day. For [purposes](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=7336a9bece1f6a04e99414e7b0c782e7&term_occur=7&term_src=Title:26:Chapter:I:Subchapter:F:Part:301:Subpart:0:301.7701(b)-1) of this paragraph, any fractional days [resulting](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=fe21e6e57c3298b181fb228ee53cccfd&term_occur=1&term_src=Title:26:Chapter:I:Subchapter:F:Part:301:Subpart:0:301.7701(b)-1) from the above calculations will not be rounded to the nearest whole number. (See [§ 301.7701(b)-9(b)(2)](https://www.law.cornell.edu/cfr/text/26/301.7701#b_-9_b_2) for [transitional rules](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=23622418577300f98cdfd8e43cb1f345&term_occur=1&term_src=Title:26:Chapter:I:Subchapter:F:Part:301:Subpart:0:301.7701(b)-1) for calendar years 1985 and 1986.)

the person meets the substantial presence test for 2018 if

the number of days present in the U.S. from 2016 to 2018 >= 183

the number of days present in the U.S. from 2016 to 2018 =   
the number of days present in the U.S. in 2016 / 6 +   
the number of days present in the U.S. in 2017 / 3 +   
the number of days present in the U.S. in 2018

the number of days present in the U.S. in 2016 = IntervalDailySumIf(2016-01-01, 2017-01-01, 1, the person was present in the U.S.)

the number of days present in the U.S. in 2017 = IntervalDailySumIf(2017-01-01, 2018-01-01, 1, the person was present in the U.S.)

the number of days present in the U.S. in 2018 = IntervalDailySumIf(2018-01-01, 2019-01-01, 1, the person was present in the U.S.)