

Alien Residency

Publication 519

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Response

You were a nonresident alien for all of 2017.

You do not meet the substantial presence test.

You can make the first-year choice.

You can make the first year choice to be treated as a U.S. resident for part of 2017, if you are a resident under the substantial presence test in 2018. To make this choice, you must attach a statement to your Form 1040. The statement must contain your name and address and specify the following:

- That you are making the first-year choice for 2017.
- That you were not a resident in 2016.
- That you are a resident under the substantial presence test in 2018.
- The number of days of presence in the United States during 2018.
- The date or dates of your 31-day period of presence and the period of continuous presence in the United States during 2017.
- The date or dates of absence from the United States during 2017 that you are treating as days of presence.

You cannot file Form 1040 or the statement until you meet the substantial presence test for 2018. If you have not met the test by the due date for filing your tax return, you can request an extension of time for filing your Form 1040 until a reasonable period after you have met that test. To request an extension to file use Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return.

You should pay with this extension the amount of tax you expect to owe for 2017 figured as if you were a nonresident alien for the entire year. If you do not pay the tax due, you will be charged interest on any tax not paid by the regular due date of your return, and you may be charged a penalty on the late payment.

Once you make the first-year choice, you may not revoke it without the approval of the Internal Revenue Service.

IRS.gov Assistance:

You can use tools like the Interactive Tax Assistant for answers to many of your tax questions. Enter "ITA" in the search box on IRS.gov.

The conclusions above are based on information provided by you in response to the questions noted below. This does not constitute written advice in response to a specific written request of the taxpayer within the meaning of section 6404 (f) of the Internal Revenue Code.

Summary

General Information

What tax year are you asking about? **2017** [Change](#)

Were you married on the last day of 2017? **Yes** [Change](#)

Was your spouse a U.S. citizen or resident alien at the end of 2017? **No** [Change](#)

Permanent Resident Card (Green Card) Information

Were you issued a Permanent Resident Card (also known as a green card)? **No** Change

Days Present in the U.S. Information

How many days were you physically present in the U.S. (that is, on U.S. soil in **any** capacity) in 2017? **148** Change

Did you commute to work in the U.S. from a residence in Canada or Mexico during 2017 or the two years prior to 2017? **No** Change

Were you in the U.S. for less than 24 hours while in transit between two places outside the U.S. in 2017 or the two years prior to 2017? **No** Change

Were you present in the U.S. as a crew member on a foreign vessel in 2017 or the two years prior to 2017? **No** Change

Were you unable to leave the U.S. because of a medical condition that arose while you were in the U.S. in 2017 or the two years prior to 2017? **No** Change

How many days were you physically present in the U.S. (that is, on U.S. soil in **any** capacity) in 2016? **0** Change

How many days were you physically present in the U.S. (that is, on U.S. soil in **any** capacity) in 2015? **0** Change

Exempt Individual Information

Were you a professional athlete temporarily present in the United States? **No** Change

Were you a student on a (F), (J), (M), or (Q) visa or an immediate family member thereof on the same visa? **No** Change

Were you a teacher, trainee, or researcher on a (J) or (Q) visa or an immediate family member thereof on the same visa? **No** Change

Were you present as a full-time employee of an international organization (or as an immediate family member thereof)? **No** Change

Did you (or your immediate family member) have full-time diplomatic or consular status? **No** Change

First Year Choice

Were you present in the U.S. for at least 31 consecutive days in 2017? **Yes** Change

What is the beginning date of your latest 31 consecutive day period of presence in 2017? **08/05/2017** Change

How many days were you present in the U.S. during the period beginning on 08/05/2017 and ending on 12/31/2017? **148** Change

Do you choose to make the first-year choice to be a U.S. resident for part of 2017? **Yes** Change

References

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