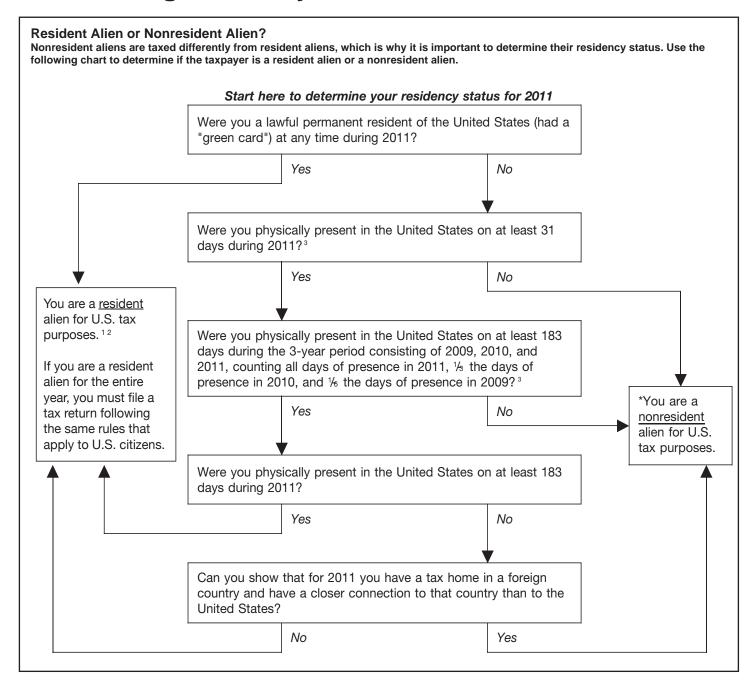
Determining Residency Status – Decision Tree



- ¹ If this is the first or last year of their residency, taxpayers may have a dual status for the year. Refer dual status aliens to a professional tax preparer.
- ² In some circumstances taxpayers may still be considered nonresident aliens under an income tax treaty between the United States and the foreign country. Check the provisions of the treaty carefully.
- ³ Do not count days a person regularly commutes to work in the United States from their home in Canada or Mexico, or days the person is an exempt individual. Such individuals may not choose residency status.
 Exempt individuals include:
 - Foreign goverment-related individual
 - Teacher or trainee who is temporarily present under a \boldsymbol{J} or \boldsymbol{Q} visa
 - Student who is temporarily present under an F, J, M, or Q visa
 - Professional athlete who is temporarily in the United States to complete in a charitable sports event

See Days of Presence in the United States in Publication 519 for additional information.

* Volunteers with foreign student certification may prepare tax forms and returns (Forms 8843, 1040NR, or 1040NR-EZ) for nonresident aliens within the scope of their training. Otherwise, refer taxpayers who are considered nonresident aliens to a professional tax preparer.