



1 If this is your first or last year of residency, you may have a dual status for the year.

2 In some circumstances you may still be considered a nonresident alien under an income tax treaty between the U.S. and your country. Check the provision of the treaty carefully.

3 See *Days of Presence in the United States* in Publication 519 for days that do not count as days of presence in the United States.

4 If you meet the substantial presence test for **the year after the tax year**, you may be able to choose treatment as a U.S. resident alien for part of the tax year.

