Start here to determine your residency status for federal income tax

Were you a lawful permanent resident of the United States (had a “green card”) at any time during the tax year?

Yes

No

Were you physically present in the United States on at least 31 days during the tax year?\(^3\)

Yes

No

Were you physically present in the United States on at least 183 days during the 3-year period consisting of the tax year and the preceding 2 years, counting all days of presence in the tax year, 1/3 of the days of presence in the first preceding year and 1/6 of the days of presence in the second preceding year?

Yes

No

You are a nonresident alien for U.S. tax purposes.

You are a resident alien for U.S. tax purposes.\(^1,2\)

Can you show that for the tax year you have a tax home in a foreign country and have a closer connection to that country than to the United States?

No

Yes

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.