



**D. RESIDENT ALIEN/NONRESIDENT ALIEN DETERMINATION**

<b>STEP 1</b>	<input type="checkbox"/> I am a STUDENT on an F-1 or J-1 visa AND I have been in the U.S. as a student for a total of five or fewer calendar years. <input type="checkbox"/> I am a PROFESSOR or RESEARCH SCHOLAR on a J-1 visa AND I have been in the U.S. as a Professor or Research Scholar for a total of two or fewer of the past six calendar years.  <b>If you marked either box, you are a NONRESIDENT ALIEN for tax purposes. Complete Sections E and F, do not complete Step 2.</b>  <b>If you <u>did not</u> mark either box above, complete STEP 2</b>																									
<b>STEP 2 SUBSTANTIAL PRESENCE TEST</b>	<p><b>Step 2 involves a calculation of the number of days that you have been physically present in the U.S. For purposes of this calculation, DO NOT include in your calculation any days that you are or were present in the U.S. as:</b></p> <ul style="list-style-type: none"> <li>• A Student, or dependent of a Student, on an F or J category visa (during the first five calendar years that you are/were present in the U.S.)</li> <li>• A Professor or Research Scholar or dependent of a Professor or Research Scholar on a J category visa (during the first two calendar years of the past six calendar years that you are/were present in the U.S.)</li> </ul> <p><b>Example:</b> If you arrived in the U.S. for the first time on August 15, 1999, as a J-1 research scholar and you have been in the U.S. since that date, do not include in your calculation the days that you are or were present in the U.S. for the first <b>two</b> calendar years (1999 and 2000). For this example, you would begin to count the number of days present in the U.S. from January 1, 2001, until the present.</p> <p><b>Example:</b> If you arrived in the U.S. for the first time on September 1, 1998, as an F-1 student and you have been in the U.S. since that date, do not include in your calculation the days that you are or were present in the U.S. for the first <b>five</b> calendar years (1998, 1999, 2000, 2001 and 2002.) For this example, you would begin to count the number of days present in the U.S. from January 1, 2003 until the present.</p> <p><i>Note: If you have no days in a calendar year to include in your calculations, enter a "0" (zero) on the line for "Number of Days in U.S."</i></p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;"></th> <th style="width:15%; text-align: center;">YEAR</th> <th style="width:15%; text-align: center;">NUMBER OF DAYS IN U.S.</th> <th style="width:10%;"></th> <th style="width:30%; text-align: center;">CALCULATION FOR SUBSTANTIAL PRESENCE</th> </tr> </thead> <tbody> <tr> <td>Current Year</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">X 1 =</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>1st Preceding Year</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">X 1 /3 =</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>2nd Preceding Year</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">X 1/6 =</td> <td style="text-align: center;">_____</td> </tr> <tr> <td colspan="4" style="text-align: right;"><b>TOTAL</b></td> <td style="text-align: center;">_____</td> </tr> </tbody> </table> <p><b>As of the date you completed this form --</b>  <b>If the Total is less than 183; you are a NONRESIDENT ALIEN for tax purposes.</b>  <b>If the Total is equal to or greater than 183; you are a RESIDENT ALIEN for tax purposes.</b></p>		YEAR	NUMBER OF DAYS IN U.S.		CALCULATION FOR SUBSTANTIAL PRESENCE	Current Year	_____	_____	X 1 =	_____	1st Preceding Year	_____	_____	X 1 /3 =	_____	2nd Preceding Year	_____	_____	X 1/6 =	_____	<b>TOTAL</b>				_____
	YEAR	NUMBER OF DAYS IN U.S.		CALCULATION FOR SUBSTANTIAL PRESENCE																						
Current Year	_____	_____	X 1 =	_____																						
1st Preceding Year	_____	_____	X 1 /3 =	_____																						
2nd Preceding Year	_____	_____	X 1/6 =	_____																						
<b>TOTAL</b>				_____																						

**E. SUMMARY OF RESIDENCY STATUS FOR U.S. TAX PURPOSES**

<input type="checkbox"/> I certify that I am a lawful PERMANENT RESIDENT or IMMIGRANT ALIEN.  <input type="checkbox"/> I certify that I am a RESIDENT ALIEN for tax purposes.  <input type="checkbox"/> I certify that I am a NONRESIDENT ALIEN for tax purposes. Failure to complete any required additional forms will result in the automatic withholding of tax at the maximum rates.
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**F. CERTIFICATION**

I declare under penalties of perjury that the information provided above is true and correct. If I receive an extension of my visa status or if my visa/immigration status changes, I will notify the Nonresident Alien Tax Specialist at (212) 998-2982 (x82982).   <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <span>_____ SIGNATURE</span> <span>_____ DATE</span> </div>
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**FOR TAX DEPARTMENT USE ONLY**

Residency Status	Residency Status Change Date	Tax Rate	Tax Treaty Expiration Date	Dollar Limit	FICA Expiration Date	Approval/Date