

## DETERMINATION OF RESIDENCE STATUS FOR TAX WITHHOLDING

Answer all applicable questions and use the results to determine your tax status for the current year.

<b>TEST 1</b>																																									
<b>GREEN CARD TEST</b>	<p><b>A. PERMANENT RESIDENT:</b> Are you a lawful US immigrant or permanent resident who possesses an Alien Registration Card (i.e., a "Green Card")?</p> <p style="text-align: center;"><input type="checkbox"/> YES      <input type="checkbox"/> NO</p> <p><b>B. PERMANENT RESIDENT APPLICANT:</b> Have you applied for Permanent Resident status and received an "I-551" stamp in your passport or INS letter stating approval of your application?</p> <p style="text-align: center;"><input type="checkbox"/> YES      <input type="checkbox"/> NO</p> <p>If you answered "YES" to either of the questions above, you are a RESIDENT ALIEN for tax purposes. (You do not need to complete the other tests below.)</p> <p>If you answered "NO" to both of the questions above, go to "TEST 2".</p>																																								
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<b>EXEMPT FROM THE SUBSTANTIAL PRESENCE TEST (F or J CLASSIFICATION)</b>	<p><b>A. F-1 OR J-1 STUDENTS:</b> Were you present in the US as a student, trainee, or teacher during any part of five (or fewer) calendar years?</p> <p style="text-align: center;"><input type="checkbox"/> YES      <input type="checkbox"/> NO</p> <p><b>B. F-2 OR J-2 SPOUSES OF STUDENTS:</b> Are you the spouse of an F-1 or J-1 student described in Question A above?</p> <p style="text-align: center;"><input type="checkbox"/> YES      <input type="checkbox"/> NO</p> <p><b>C. J-1 PROFESSORS OR TEACHERS (NON-STUDENT VISITORS):</b> Within the period of the previous six calendar years, were you either entirely absent from the U.S. or present in the US as a student, trainee or teacher for only one calendar year?</p> <p style="text-align: center;"><input type="checkbox"/> YES      <input type="checkbox"/> NO</p> <p><b>D. J-2 SPOUSES OF J-1 NON-STUDENT VISITORS:</b> Are you the spouse of a J-1 professor or teacher (non-student visitor) described in Question C above?</p> <p style="text-align: center;"><input type="checkbox"/> YES      <input type="checkbox"/> NO</p> <p>If you answered "YES" to any of the questions above, you are considered a NONRESIDENT ALIEN for tax purposes. (You do not need to complete the test below.)</p> <p>If you answered "NO" to all of the questions above, OR they do not apply to you, go to "TEST 3".</p>																																								
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<b>THE SUBSTANTIAL PRESENCE TEST</b>	<p><b>CALCULATE THE NUMBER OF DAYS PHYSICALLY PRESENT IN THE U.S. DURING THE YEARS LISTED.</b></p> <table style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 15%; text-align: center;">LIST CALENDAR YEAR</th> <th style="width: 15%; text-align: center;">NUMBER OF DAYS PHYSICALLY PRESENT IN U.S.</th> <th style="width: 5%;"></th> <th style="width: 5%;"></th> <th style="width: 5%;"></th> <th style="width: 5%;"></th> <th style="width: 5%;"></th> </tr> </thead> <tbody> <tr> <td><b>Current Year</b></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">X</td> <td style="text-align: center;">1</td> <td style="text-align: center;">=</td> <td style="text-align: center;">_____</td> <td></td> </tr> <tr> <td><b>Last Year</b></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">X</td> <td style="text-align: center;">1/3</td> <td style="text-align: center;">= +</td> <td style="text-align: center;">_____</td> <td></td> </tr> <tr> <td><b>2 Years Ago</b></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">X</td> <td style="text-align: center;">1/6</td> <td style="text-align: center;">= +</td> <td style="text-align: center;">_____</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right; padding-right: 20px;"><b>TOTAL</b></td> <td></td> <td></td> <td></td> <td style="text-align: center;">_____</td> <td></td> </tr> </tbody> </table> <p style="margin-top: 10px;">If the "TOTAL" is less than 183, you are a NONRESIDENT ALIEN for tax purposes.</p> <p>If the "TOTAL" is greater than or equal to 183, you are a RESIDENT ALIEN. You must also complete and submit an IRS Form 1078, "Certificate of Alien Claiming Residence in the United States" with this form.</p>		LIST CALENDAR YEAR	NUMBER OF DAYS PHYSICALLY PRESENT IN U.S.						<b>Current Year</b>	_____	_____	X	1	=	_____		<b>Last Year</b>	_____	_____	X	1/3	= +	_____		<b>2 Years Ago</b>	_____	_____	X	1/6	= +	_____				<b>TOTAL</b>				_____	
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RESIDENT ALIEN

NONRESIDENT ALIEN