

WORKSHEET TO DETERMINE RESIDENCY STATUS FOR TAX PURPOSES

TO BE USED BY **F-1/J-1 STUDENTS** AND their F-2/J-2 DEPENDENTS (If in the US in F/J status at all in 2016)

TAX YEAR: 2016

1. Have you been present in the U.S. as an F-1/J-1 student or scholar (or F-2/J-2 dependent) at any time during the years listed below?

[Example: If you were present from November 1, 2012- March 1, 2013 this counts as two calendar years.]

**REMEMBER: YOU STILL ARE IN F-1 STATUS WHILE YOU HAVE OPT OR CPT
(Practical Training)**

Check years present *with F or J status* (including F-2 or J-2)

_____ 1985	_____ 1995	_____ 2005
_____ 1986	_____ 1996	_____ 2006
_____ 1987	_____ 1997	_____ 2007
_____ 1988	_____ 1998	_____ 2008
_____ 1989	_____ 1999	_____ 2009
_____ 1990	_____ 2000	_____ 2010
_____ 1991	_____ 2001	_____ 2011
_____ 1992	_____ 2002	_____ 2012
_____ 1993	_____ 2003	_____ 2013
_____ 1994	_____ 2004	_____ 2014
		_____ 2015

2. If you checked fewer than five years (0-4) and your only time in the U.S. in 2016 was with J-1 or F-1 student or F-2/J-2 dependent, then you are probably a NON-RESIDENT in 2016.
3. If you checked five or more years and were present in the U.S. for 183 days or more in 2016, then you are probably a RESIDENT (or Dual Resident) FOR TAX PURPOSES. If you would rather file as a Nonresident, you must obtain IRS permission to do this. (Include a letter with your tax return)
4. If either of the following apply to you, use the GLACIER TAX PREP (GTP) software program, and/or IRS Publication 519 to determine your status:
- You checked five or more years in Item 1 above but were in the U.S. in 2016 for less than 183 days
 - You have been in the U.S. at some time this year [2016] with a status other than F or J student (or dependent)
 - You were a J-1 Scholar (or J-2 dependent of scholar) for two or more years in the past
 - You have changed immigration status more than once (example: F-1 student to J-1 scholar back to F-1 student)

In short: If you have a complicated history, consult IRS Publication 519 or use GTP

NOTE: For more details about the difference between Tax Resident and Tax Non-resident, see separate handout.