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) |
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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:
   a. You checked five or more years in Item 1 above but were in the U.S. in 2016 for less than 183 days
   b. You have been in the U.S. at some time this year [2016] with a status other than F or J student (or dependent)
   c. You were a J-1 Scholar (or J-2 dependent of scholar) for two or more years in the past
   d. 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.

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