

WORKSHEET TO DETERMINE RESIDENCY STATUS FOR TAX PURPOSES

**TO BE USED BY H-1B Employees
AND ANY OTHER PERSONS WHO ARE NOT IN F OR J IMMIGRATION STATUS**

TAX YEAR: 2016

1. On how many days were you physically present in the U.S. in 2016?
(Not counting days in F or J status)* _____
2. On how many days were you physically present in the U.S. in 2015?
(Not counting F or J status)* _____
3. Divide the figure from Line 2 by 3 and enter result _____
4. On how many days were you physically present in the U.S. in 2014?
(Not counting F or J status)* _____
5. Divide the figure from Line 4 by 6 and enter result _____
6. Add the figures from Line 1, Line 3, and Line 5 and enter result _____

***If you were in F or J status but you know you were already a tax resident in that year, then count these days as well**

If the figure in Line 6 is equal to or more than 183 days, you are probably a **TAX RESIDENT** or **DUAL RESIDENT** for 2016.

If the figure in Line 6 is less than 183 and you were not in the U.S. in F or J status in 2014, 2015, or 2016, then you are a **TAX NONRESIDENT** for 2016.*

Note: If you were a permanent resident at any time in 2016, you are a **TAX RESIDENT** or **DUAL RESIDENT** for 2016. (If you have ever given up your U.S. Citizenship or Permanent Resident status, consult the IRS for instructions.)

***If you had H-1B status for less than 183 days in 2016 and you had F or J status in 2014, 2015, or 2016, consult GLACIER TAX PREP and/or IRS Publication 519. But if you already know that you were a tax resident in those years, then you should count those days (in F or J status) for Lines 1, 2 and 4.**