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.

Center for International Education, The University of Tennessee, Knoxville, February 2017