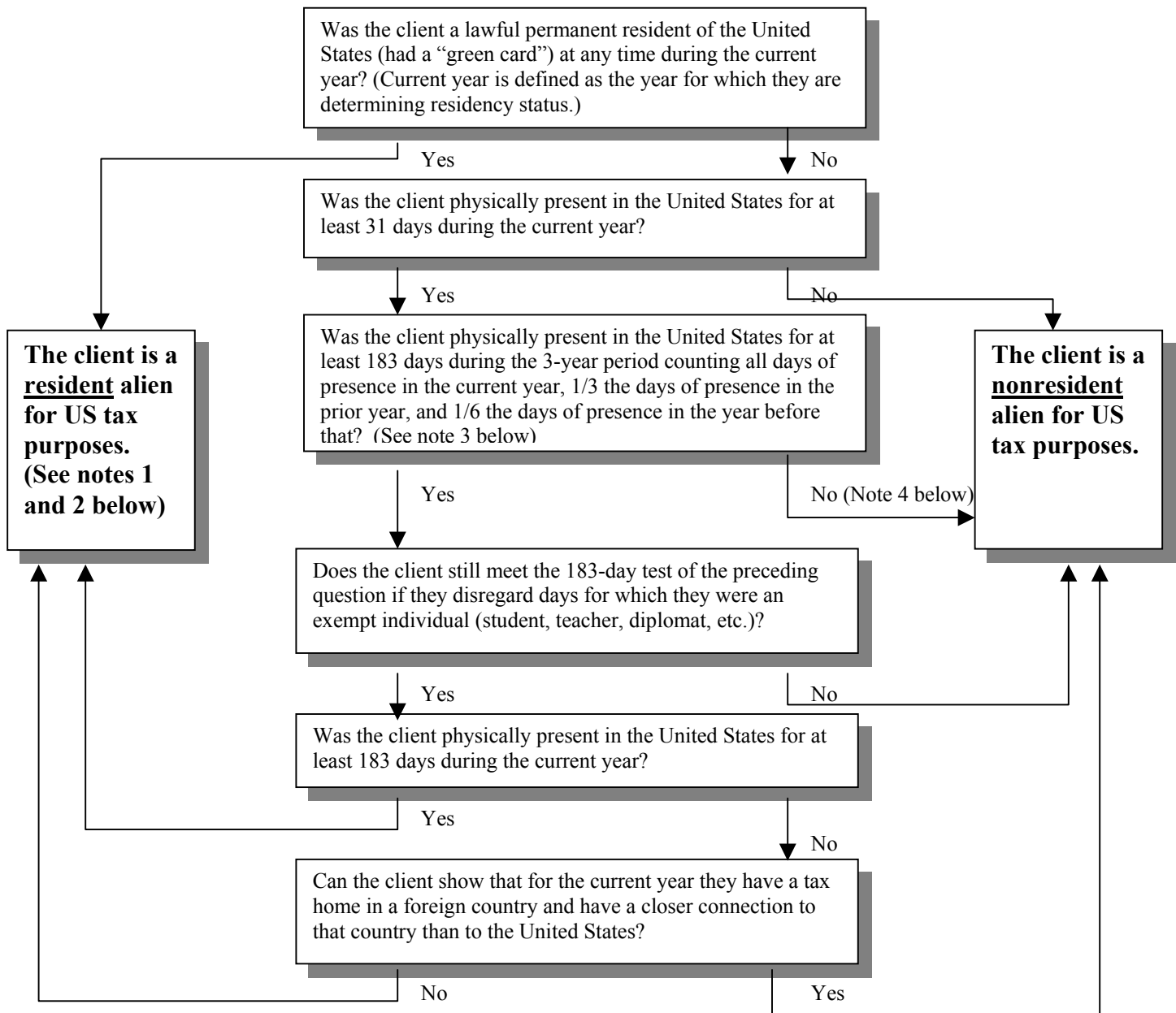


US Residency Status Flowchart

Nonresident Alien or Resident Alien?



1. If this is the client's first or last year of residency, they may have a dual status for the year.
2. In some circumstances the client may still be considered a nonresident alien under an income tax treaty between the US and their country. Check the provisions of the treaty carefully.
3. Do not count the days the client was unable to leave the United States because of a medical condition that arose while they were in the United States.
4. If the client meets the substantial presence test for next year, they may be able to choose treatment as a US resident alien for part of the current year.