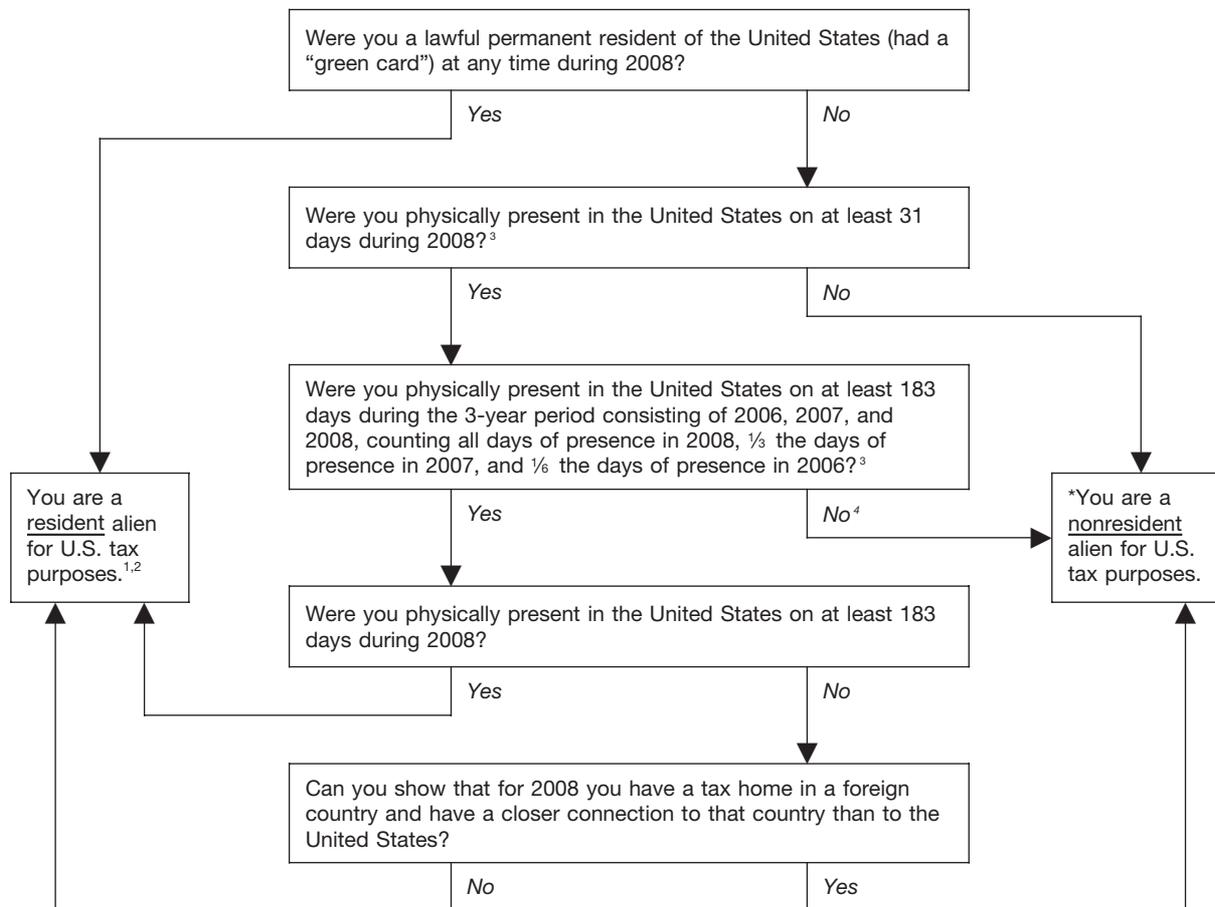


# Determining Residency Status—Decision Tree

## Resident Alien or Nonresident Alien?

*Start here to determine your residency status for 2008*



<sup>1</sup> If this is your first or last year of residency, you may have a dual status for the year.

<sup>2</sup> In some circumstances you may still be considered a nonresident alien under an income tax treaty between the United States and your country. Check the provisions of the treaty carefully.

<sup>3</sup> See *Days of Presence in the United States* in Publication 519 for days that do not count as days of presence in the United States.

\* If it is determined that the taxpayer is a nonresident alien for U.S. tax purposes, volunteers should refer those taxpayers to the site coordinator, unless they have been trained and certified to prepare tax returns (Forms 8843, 1040NR, or 1040NR-EZ) for nonresident aliens.