WORKSHEET TO DETERMINE RESIDENCY STATUS FOR TAX PURPOSES

TO BE USED BY J-1 SCHOLARS AND DEPENDENTS
(who were in the US in 2016 in J-1 Scholar Status, or J-2 dependent)

TAX YEAR: 2016

1. Have you been present in the U.S. as an F-1/J-1 student or J-1 scholar (or F-2/J-2 dependent) at any time during the years listed below?

[Example: If you were present from November 1, 2011 - March 1, 2012, this counts as two calendar years.]

Check years present:

   _____ 2010
   _____ 2011
   _____ 2012
   _____ 2013
   _____ 2014
   _____ 2015

2. If you checked 0 or 1 year and your only time spent the U.S. in 2016 was as a J-1 scholar, then you are probably a NONRESIDENT for 2016.

3. If you checked two or more years above and were present in the U.S. for 183 days or more in 2016, then you are a probably a RESIDENT (or Dual Resident) FOR TAX PURPOSES in 2016. [During your third year in the U.S., you may be able to file as a Non-resident if all of your income has come from outside the U.S.]

   HOWEVER, if you were also in the U.S. with F or J status at any time from 2004 - 2009, see a tax advisor or a CIE advisor, or consult GLACIER TAX PREP to calculate your residency status.

4. If either of the following apply to you, consult an advisor, GLACIER TAX PREP, and/or IRS Publication 519 to determine your tax residency status:

   a. You checked two 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 J-1 scholar (or dependent)

   c. You have made many different visits to the US with F and/or J status

NOTE: See separate handout for more information about the difference between Tax Resident and Tax Nonresident.

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