

**WORKSHEET TO DETERMINE RESIDENCY STATUS FOR TAX PURPOSES
TO BE USED BY F-1/J-1 STUDENTS AND their F-2/J-2 DEPENDENTS
TAX YEAR: 2008**

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

[Example: If you were present from November 1, 2005- March 1, 2006, this counts as two calendar years.]

REMEMBER: YOU STILL ARE IN F-1 STATUS WHILE YOU HAVE OPT OR CPT (Practical Training)

Check years present *with F or J status*(including F-2 or J-2)

<input type="checkbox"/> 1985	<input type="checkbox"/> 1993	<input type="checkbox"/> 2001
<input type="checkbox"/> 1986	<input type="checkbox"/> 1994	<input type="checkbox"/> 2002
<input type="checkbox"/> 1987	<input type="checkbox"/> 1995	<input type="checkbox"/> 2003
<input type="checkbox"/> 1988	<input type="checkbox"/> 1996	<input type="checkbox"/> 2004
<input type="checkbox"/> 1989	<input type="checkbox"/> 1997	<input type="checkbox"/> 2005
<input type="checkbox"/> 1990	<input type="checkbox"/> 1998	<input type="checkbox"/> 2006
<input type="checkbox"/> 1991	<input type="checkbox"/> 1999	<input type="checkbox"/> 2007
<input type="checkbox"/> 1992	<input type="checkbox"/> 2000	

2. If you checked fewer than five years (0-4) and your only time in the U.S. in 2008 was with J-1 or F-1 student or F-2/J-2 dependent, then you are a **NON-RESIDENT in 2008.**
3. If you checked five or more years and were present in the U.S. for 183 days or more in 2008, then you are probably a **RESIDENT** (or Dual Resident) FOR TAX PURPOSES. If you would rather file as a Non-resident, you must obtain IRS permission to do this.
4. If either of the following apply to you, consult an advisor, the CINTAX software program, and/or IRS Publication 519 to determine your status:
- a. You checked five or more years in Item 1 above but were in the U.S. in 2008 for less than 183 days
 - b. You have been in the U.S. at some time this year [2008] with a status other than F or J student (or dependent)
 - c. You were a J-1 Scholar (or J-2 dependent of scholar) for two or more years
 - d. You have changed immigration status more than once (example: F-1 student to J-1 scholar back to F-1 student)

In short: If you have a complicated history, consult IRS Publication 519, an advisor or CINTAX

NOTE: For more details about the difference between Tax Resident and Tax Non-resident, see separate (purple) handout).