

WORKSHEET TO DETERMINE RESIDENCY STATUS FOR TAX PURPOSES

**TO BE USED BY H-1B Employees
AND ANY OTHER PERSONS WHO ARE NOT IN F OR J IMMIGRATION STATUS**

TAX YEAR: 2008

1. On how many days were you physically present in the U.S. in 2008?
2. On how many days were you physically present in the U.S. in 2007 (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 2006 (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 the figure in Line 6 is less than 183 days, you are a **tax non-resident** for 2008.

If the figure in Line 6 is equal to or more than 183 days, you are probably a **tax resident** or **dual resident** for 2008.

Note: If you were a permanent resident at any time in 2008, you are a **tax resident** or **dual resident** for 2008. (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 2008 and you had F or J status in 2006, 2007, or 2008, consult a CIE Advisor, CINTAX and/or IRS Publication 519.