

WORKSHEET TO DETERMINE RESIDENCY STATUS FOR TAX PURPOSES

TO BE USED BY J-1 SCHOLARS AND DEPENDENTS

TAX YEAR: 2008

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, 2005 - March 1, 2006, this counts as two calendar years.]

Check years present:

_____	2002
_____	2003
_____	2004
_____	2005
_____	2006
_____	2007

2. If you checked 0 or 1 year and your only time spent in the U.S. in 2008 was as a J-1 scholar, then you are probably a **NON-RESIDENT** for 2008.

3. If you checked two or more years above 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. [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 1996 - 2001, see a tax advisor or a CIE advisor, or consult CINTAX to calculate your residency status.

4. If either of the following apply to you, consult an advisor, CINTAX, 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 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 J-1 scholar (or dependent)

NOTE: See separate (purple) handout for more information about the difference between Tax Resident and Tax Nonresident. Center for International Education, The University of Tennessee, January 2009