

SECTION C. Exempt Individual Test

1. What is the primary purpose of your presence in the U.S. under your current visa status in the current year?

- Student on F-1 or J-1 Visa (Answer questions in section "2. Student" below.)
- Teacher, researcher, trainee, postdoctoral fellow on J-1 visa. (Answer questions in section "3. Teacher, researcher, trainee, postdoctoral fellow".)
- Other visa type and/or purpose _____
(If you answered "Other", skip to Section D, "Closer Connection Exception" below.)

2. **Student (on F-1 or J-1 visa in the current year)**

Answer the following questions:

Excluding the current year, count the number of years during which you were present in the U.S. on an F-1 or J-1 visa for any part of the calendar year. Enter that number here _____ (whole years only).

- Check here if the number is 5 or more years. Skip to Section D, "Closer Connection Exception".
- Check here if the number is 4 or fewer years. YOU ARE A NONRESIDENT ALIEN FOR FEDERAL TAX PURPOSES.
Skip to Section E, "Summary of Federal Tax Status" and check the box next to "Nonresident alien for Federal tax purposes."

3. **Teacher, Researcher, Trainee, or Postdoctoral Fellow (on J-1 visa in the current year)**

Based on the chart you completed in Section B, answer the following questions:

Excluding the current year, count the number of years during the past SIX years during which you were present in the U.S. for any part of the calendar year as a teacher, researcher, trainee, student, or postdoctoral fellow on an F-1 or J-1 visa. Enter that number here _____.

- Check here if the number is 2 or more years. Skip to Section D, "Closer Connection Exception".
- Check here if the number is 1 year or no years. YOU ARE A NONRESIDENT ALIEN FOR FEDERAL TAX PURPOSES.
Skip to Section E "Summary of Federal Tax Status" and check the box next to "Nonresident alien for Federal tax purposes."

SECTION D. Closer Connection Exception

Check the applicable box in response to each of the three-part questions:

- Yes No Will you be in the U.S. for fewer than 183 days in the current year?
- Yes No Do you pay income taxes in your country of residency?
- Yes No Do you have a closer connection to that country than to the U.S.?

(See instructions p. 3 for explanation of the term "closer connection" and an explanation of the IRS Form 8840.)

- Check here if you answered "yes" to all three questions. You are nonresident alien for Federal tax purposes.
Skip to Section E, "Summary of Federal Tax Status" and check the box to "Nonresident alien for Federal tax purposes."
- Check here if you answered "no" to any one of the three questions. You are resident alien for Federal tax purposes.
Skip to Section E, "Summary of Federal Tax Status" and check the box "Resident alien for Federal tax purposes."

SECTION E. Summary of Federal Tax Status

Mark the appropriate status and attach photocopies of INS Form I-94, Arrival and Departure Record, located inside your passport, and attach a copy of your Employment Authorization Card.

- Nonresident alien for Federal tax purposes.
- Resident alien for Federal tax purposes.

I declare under penalty of perjury that this statement, to the best of my knowledge and belief, is true and correct. I understand that if my status changes from that which I have indicated on this form, I must submit a new Statement of Citizenship and Federal Tax Status form.

Signature _____ Date _____