

### *Determination of Nonresident Alien for Tax Purposes by Visa Type*

Visa Type	Nonresident Alien	Resident Alien
F-1 & J-1 students	<ul style="list-style-type: none"> <li>• During first 5 calendar years in U.S.</li> <li><b>AND</b></li> <li>• Doesn't pass the "green card" test</li> </ul>	<ul style="list-style-type: none"> <li>• Beginning in 6<sup>th</sup> calendar year in U.S.</li> <li><b>OR</b></li> <li>• Passes "green card" test</li> </ul>
J-1 non-students (i.e. researchers, teachers)	<ul style="list-style-type: none"> <li>• During first 2 calendar years in U.S.</li> <li><b>AND</b></li> <li>• Doesn't pass the "green card" test</li> </ul>	<ul style="list-style-type: none"> <li>• Beginning in 3<sup>rd</sup> calendar year in U.S.</li> <li><b>OR</b></li> <li>• Passes "green card" test</li> </ul>
H-1B, TN, O-1, E-3	<ul style="list-style-type: none"> <li>• Until they pass the "substantial presence" test</li> <li><b>AND</b></li> <li>• Doesn't pass the "green card" test</li> </ul>	<ul style="list-style-type: none"> <li>• Once they've passed the "substantial presence" test</li> <li><b>OR</b></li> <li>• Passes "green card" test</li> </ul>
B-1, VWB, B-2, VWT	<ul style="list-style-type: none"> <li>• Until they pass the "substantial presence" test</li> <li><b>AND</b></li> <li>• Doesn't pass the "green card" test</li> </ul>	<ul style="list-style-type: none"> <li>• Once they've passed the "substantial presence" test</li> <li><b>OR</b></li> <li>• Passes "green card" test</li> </ul>

