



**SECTION D - RESIDENT ALIEN/NONRESIDENT ALIEN DETERMINATION**

**STEP 1**

- I am a STUDENT, or dependent of a student, on an F or J visa AND I have been in the U.S. as a student or dependent of a student for a total of five or fewer calendar years.
- I am a PROFESSOR, RESEARCH SCHOLAR, TRAINEE, ALIEN PHYSICIAN, SHORT-TERM SCHOLAR, or SPECIALIST or dependent of such individual on a J visa AND I have been in the U.S. as such for a total of two or fewer of the past six calendar years.

If you marked either box, you are a **NONRESIDENT ALIEN** for tax purposes. Go to Section E, do not complete Step 2.

If you did not mark either box above, complete **STEP 2**

**STEP 2**

**Substantial Presence Test**

**Step 2 involves a calculation of the number of days that you have been physically present in the U.S. For purposes of this calculation, DO NOT include in your calculation any days that you are or were present in the U.S. as:**

- A Student, or dependent of a Student, on an F or J visa (during the **first five calendar years** you are/were present in the U.S.)
- A Professor, Research Scholar, Trainee, Alien Physician, Short-Term Scholar, Specialist or dependent of a Professor, Research Scholar, Trainee, Alien Physician, Short-Term Scholar, or Specialist on a J visa (during the **first two calendar years of the past six calendar years** you are/were present in the U.S.)

**Example:** If you arrived in the U.S. for the first time on August 15, 2002, as a J-1 research scholar and you have been in the U.S. since that date, do not include in your calculation the days that you are or were present in the U.S. for the first **two** calendar years (2002 and 2003). For this example, you would begin to count the number of days present in the U.S. from January 1, 2004, until the present.

**Example:** If you arrived in the U.S. for the first time on September 1, 1999 as an F-1 student and you have been in the U.S. since that date, do not include in your calculation the days that you are or were present in the U.S. for the first **five** calendar years (1999, 2000, 2001, 2002, and 2003) For this example, you would begin to count the number of days present in the U.S. beginning on January 1, 2004.

**Note:** If you have no days to include in your calculations, enter a "0" (zero) on the line for "Number of Days in U.S."

	YEAR	NUMBER OF DAYS IN U.S.		CALCULATION FOR SUBSTANTIAL PRESENCE
Current Year	_____	_____	X 1 =	_____
1st Preceding Year	_____	_____	X 1 /3 =	_____
2nd Preceding Year	_____	_____	X 1/6 =	_____
<b>TOTAL</b>				_____

If the Total is less than 183; you are a **NONRESIDENT ALIEN** for tax purposes.  
 If the Total is equal to or greater than 183; you are a **RESIDENT ALIEN** for tax purposes.

**SECTION E - SUMMARY OF RESIDENCY STATUS FOR U.S. TAX PURPOSES**

- I certify that I am a lawful **PERMANENT RESIDENT** or **IMMIGRANT ALIEN**.
- I certify that I am a **RESIDENT ALIEN** for tax purposes based on the results of the substantial presence test completed in Section D, Step 2
- I certify that I am a **NONRESIDENT ALIEN** for tax purposes based on the results of the substantial presence test completed in Section D, Step 2. Failure to complete any required additional forms will result in the automatic withholding of tax at the maximum rates.

**SECTION F - CERTIFICATION**

I hereby certify that the information provided above is true and correct. If I receive an extension of my visa status or if my visa/immigration status changes, I will notify The Open Society Institute.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

**FOR INTERNAL USE ONLY**

Residency Status	DATE	IC	TS	TTEX DATE	\$LIMIT	App