WORKSHEET

In the box to the right of each year, check box if you spent any part of that year in the United States on an F or J Visa. If you have ever switched from an F visa to a J visa or vice-versa, please email the Tax Clinic for assistance with determining your residency status.

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Are you an F-1 or J-1 student?

YES

Count the number of boxes you checked. Did you check 5 or LESS?

YES

You are a NON-RESIDENT (for tax purposes)

NO

Are you a J-1 non student?

NO

Email taxclinic@law.msu.edu to ask about your residency status.

YES

Did you check more than 2 boxes in the yellow shaded area?

YES

You are a RESIDENT (for tax purposes)

NO

You are a NONRESIDENT (for tax purposes)