



## Determining Alien Tax Status

If you are an alien (not a U.S. citizen), you are considered a [nonresident alien](#) unless you meet one of two tests. You are a [resident alien](#) of the United States for tax purposes if you meet either the [green card test](#) or the [substantial presence test](#) for the calendar year (January 1-December 31).

Certain rules exist for determining the [Residency Beginning and Ending Dates](#) for aliens.

In some cases aliens are allowed to make elections which override the green card test and the substantial presence test, as follows:

- [Nonresident Spouse Treated as a Resident](#)
- [Closer Connection To a Foreign Country](#)
- [Effect of Tax Treaties](#)

You can be both a nonresident alien and a resident alien during the same tax year. This usually occurs in the year you arrive or depart from the United States. If so, you may elect to be treated as a [Dual Status Alien](#) for this taxable year and a Resident Alien for the next taxable year if you meet certain tests. (Refer to section "Dual-Status Aliens" – "First Year Choice" in [Publication 519, U.S. Tax Guide for Aliens](#).)

A resident alien who is required to establish his/her U.S. residency for the purpose of claiming a tax treaty benefit with a foreign country should refer to [Certification of U.S. Residency for Tax Treaty Purposes](#).

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