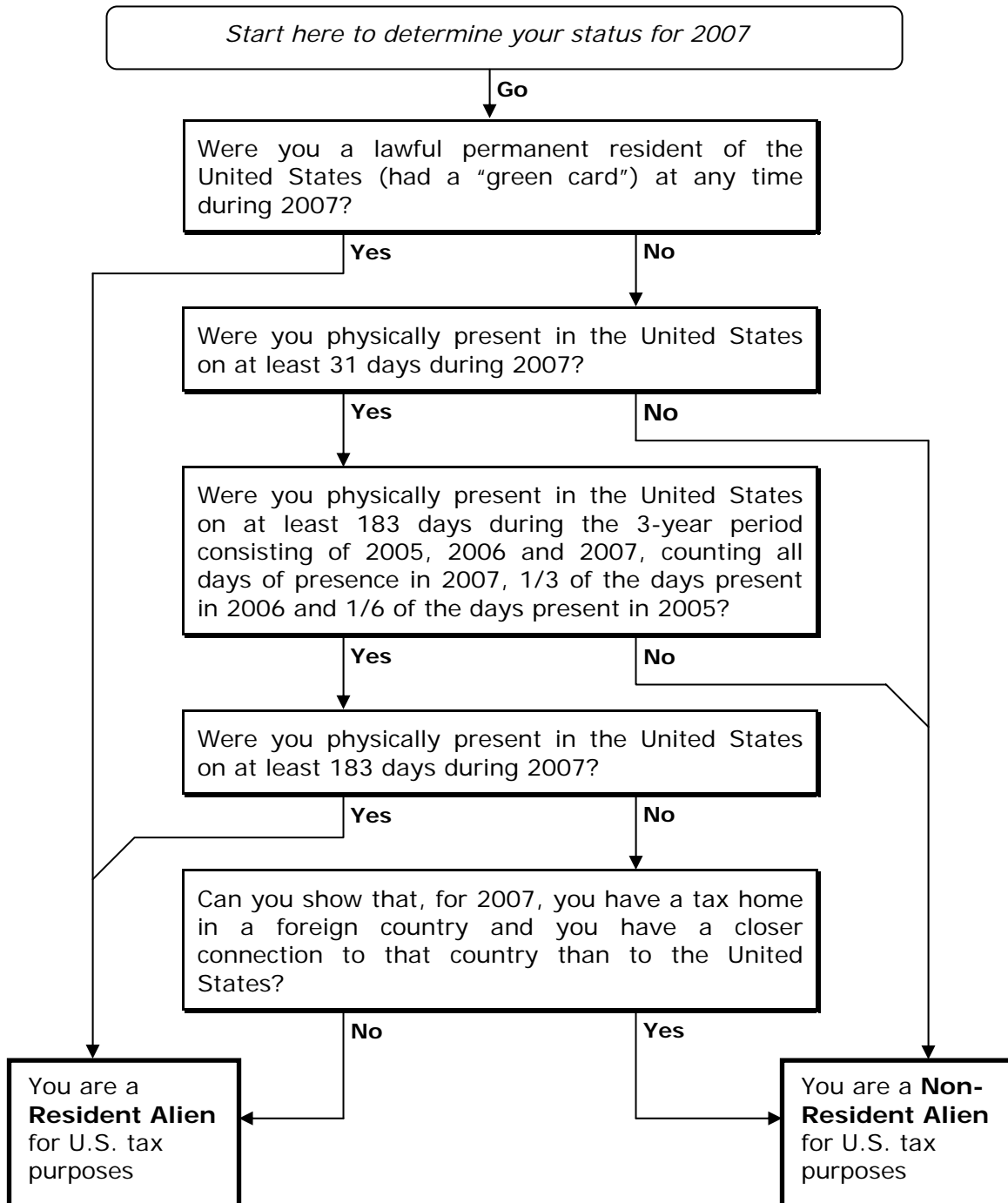


## Am I a Non-resident Alien or a Resident Alien?

Since the form you will file depends on your citizenship and residency status, you will need to determine this status before filing a U.S. tax return.



If this is your first or last year of residency, you may have something called "dual status" for the year. See the discussion of *Dual Status Aliens* in Chapter 1 of IRS Publication 519.

**In some circumstances, you may still be considered a non-resident alien under an income tax treaty between the U.S. and your country. Check the provisions of the treaty carefully.**