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.

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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  
NO  

You are a NON-RESIDENT  
(for tax purposes)

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  
NO

You are a RESIDENT  
(for tax purposes)

You are a NONRESIDENT  
(for tax purposes)