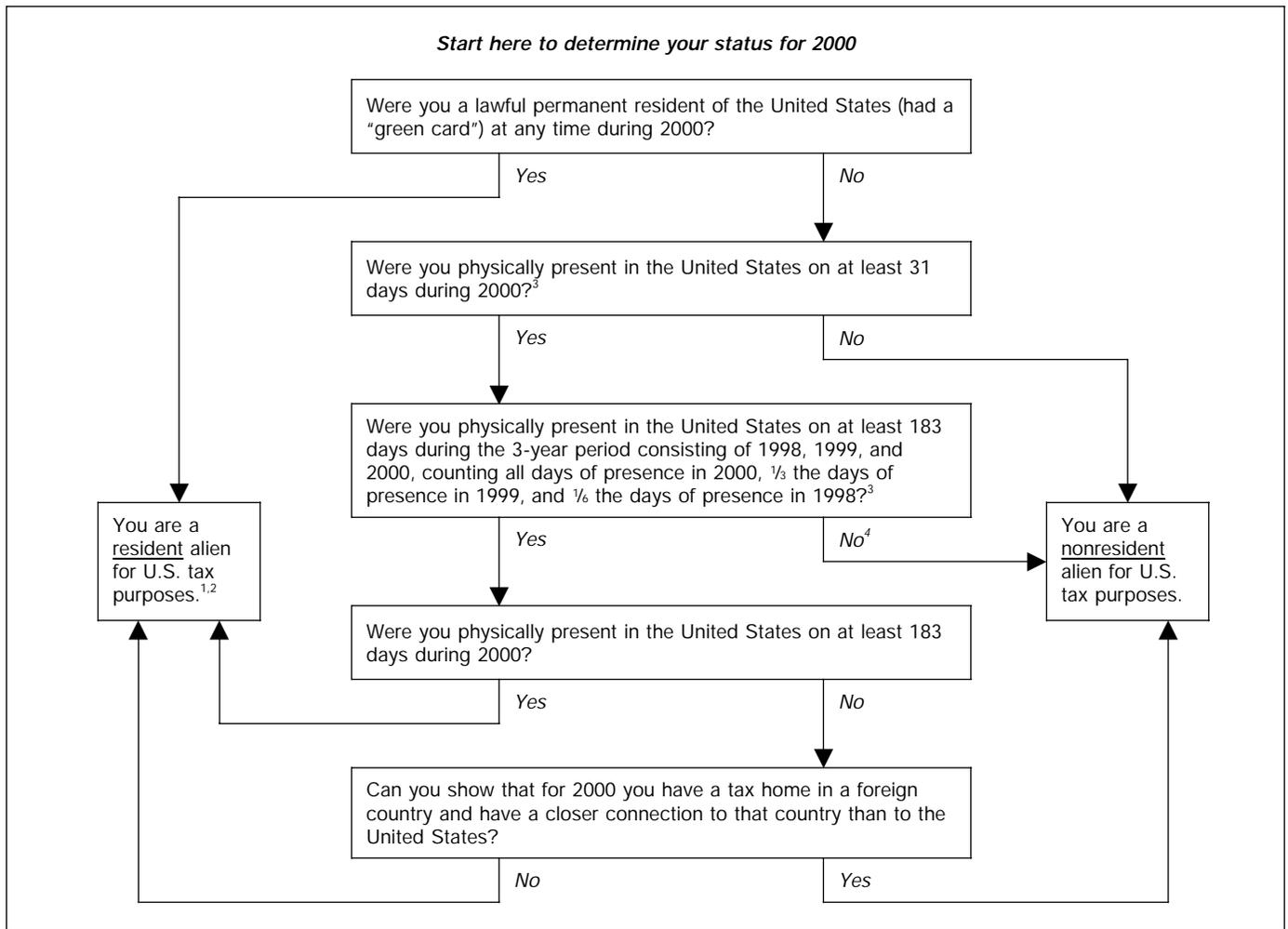


Figure 1-A. Nonresident Alien or Resident Alien?



¹ If this is your first or last year of residency, you may have a dual status for the year. See *Dual-Status Aliens* in chapter 1.

² In some circumstances you may still be considered a nonresident alien under an income tax treaty between the U.S. and your country. Check the provisions of the treaty carefully.

³ See *Days of Presence in the United States* in this chapter for days that do not count as days of presence in the United States.

⁴ If you meet the substantial presence test for 2001, you may be able to choose treatment as a U.S. resident alien for part of 2000. For details, see *Substantial Presence Test* under *Resident Aliens* and *First-year choice* under *Dual-Status Aliens* in chapter 1.

- 1) An individual temporarily present in the United States as a foreign government-related individual.
- 2) A teacher or trainee temporarily present in the United States under a "J" or "Q" visa, who substantially complies with the requirements of the visa.
- 3) A student temporarily present in the United States under an "F," "J," "M," or "Q" visa, who substantially complies with the requirements of the visa.
- 4) A professional athlete temporarily in the United States to compete in a charitable sports event.

The specific rules for each of these four categories are discussed next.

Foreign government-related individuals. A foreign government-related individual is an individual (or a member of the individual's immediate family) who is temporarily present in the United States:

- 1) As a full-time employee of an international organization,
- 2) By reason of diplomatic status, or

- 3) By reason of a visa (other than a visa that grants lawful permanent residence) that the Secretary of the Treasury determines represents full-time diplomatic or consular status.

An **international organization** is any public international organization that the President of the United States has designated by Executive Order as being entitled to the privileges, exemptions, and immunities provided for in the International Organizations Act. An individual is a full-time employee if his or her work schedule meets the organization's standard full-time work schedule.

An individual is considered to have **full-time diplomatic or consular status** if he or she:

- 1) Has been accredited by a foreign government that is recognized by the United States,
- 2) Intends to engage primarily in official activities for that foreign government while in the United States, and
- 3) Has been recognized by the President, Secretary of State, or a consular officer as being entitled to that status.

Members of the **immediate family** include the individual's spouse and unmarried children (whether by blood or adoption) but only if the spouse's or unmarried children's visa statuses are derived from and dependent on the exempt individual's visa classification. Unmarried children are included only if they:

- 1) Are under 21 years of age,
- 2) Reside regularly in the exempt individual's household, and
- 3) Are not members of another household.

The immediate family of an exempt individual does **not** include attendants, servants, or personal employees.

Teachers and trainees. A teacher or trainee is an individual, other than a student, who is temporarily in the United States under a "J" or "Q" visa and substantially complies with the requirements of that visa. You are considered to have substantially complied with the visa requirements if you have not engaged in activities that are prohibited by U.S. immigration laws and could result in the loss of your visa status.