DeBlis & DeBlis

HIGH-STAKES TAX DEFENSE & COMPLEX CRIMINAL DEFENSE

Individual Residence Flowchart

Lawful permanent member of the US (**"green card"**)?
→ **§ 7701(b)(1)(A)(i)**

Yes   No

Physically present in the US in the taxable year (2003) for at least **31 days**? → **§ 7701(b)(3)**

Yes   No

Physically present in the US on at least **183 days** during the **3-year period** (2001, 2002 and 2003), counting all days of 2003, 1/3 of the days in 2002 and 1/6 of the days in 2001? → **§ 7701(b)(3)(A)**

Yes   No

Physically present in the US in the taxable year (2003) for at least **183 days**? → **§ 7701(b)(3)(B)**

Yes   No

Tax home in a foreign country and **closer connection** to that country than to the US? → **§ 7701(b)(3)(B)**

No   Yes

Resident alien   **Nonresident alien**

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