

## Definition of a U.S. Person and U.S. Resident Alien

For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust.

Any individual who is not a U.S. Person or resident of the United States is a “Nonresident Alien.” A Resident Alien is an individual who meets either the “green card” test or “substantial presence” test. The green card test is simply whether the individual is a lawful permanent resident of the United States at any time during the calendar year. To meet the substantial presence test, the individual must be physically present in the United States at least 31 days during the current year and 183 days during the three-year period that includes the current year and two years immediately before that. If the individual cannot meet either test, s/he would be considered a Nonresident Alien.

