

U.S. Resident Status

By **Debra Callicutt, CPA**
(480) 483-1170 ~ DebraC@hhcpa.com



If you are a non US person living in the US you may become subject to the US residence taxation laws if your stay in the US exceeds a certain amount of days.

To qualify as a US tax resident you:

1. Live in the US for at least 31 days during 2008; and
2. 183 days during the period 2008, 2007 and 2006, counting all the days of physical presence in 2008, but only 1/3 the number of days of presence in 2007 and only 1/6 the number of days in 2006.

If you fall below this threshold, you will be generally considered as a non-resident alien for the tax filing purposes for that year. However, if you have a green card you are always deemed a US tax resident regardless of where you live. Please see IRS Publication 519 for more detail.

Your bank might ask you to fill out a Form W-8BEN to determine whether they need to withhold tax from your interest and dividend income. If you are considered as a non-resident alien, you would need to complete the form. Please make sure to check the treaty rules between the US and your country of residence. If your status changes in future years, you will be considered as a US tax resident and would then need to complete Form W-9 instead of Form W-8BEN.

Debra Callicutt is a Partner in the Scottsdale office of Henry & Horne specializing in international taxation. She is an active participant in the international group of Kreston International, and has served as an expert witness in her field. Debra can be reached at (480) 483-1170 or DebraC@hhcpa.com.



Tempe
2055 E. Warner Road
Suite 101
Tempe, AZ 85284
(480) 839-4900

Scottsdale
7098 E. Cochise
Suite 100
Scottsdale, AZ 85253
(480) 483-1170

Casa Grande
711 E. Cottonwood
Suite C
Casa Grande, AZ 85222
(520) 836-8201