Am I a US tax resident?

A plain-English guide to the 183-day substantial presence test, the exceptions, and the forms.

The short answer
For 2026 you are a US tax resident under the day count if you were in the US at least **31 days in 2026** and at least **183 weighted days** over 2026, 2025 and 2024. A green card holder is a resident no matter the day count.

Who this guide is for

- Business owners abroad who visit their US company often
- People who moved to the US this year on a work or investor visa
- Students, scholars and parents who spend long visits in the US
- Anyone who must decide between Form 1040 and Form 1040-NR

Why it matters

A resident is taxed on worldwide income and files Form 1040. A nonresident is generally taxed only on US-source income and files Form 1040-NR. Your filing status, foreign account reporting and treaty rights can all depend on this one test.

What is inside the kit

File / tab	What it does
Residency Check	Type 3 day counts, read YES / NO and the days you have left
Trip Log	Type arrival and departure dates; days per year are counted for you
Scenarios	4 worked examples with hand-checked math
Exceptions	Green card, student/teacher, closer connection, treaty questions
Forms & Dates	Which form, when it is due, which records to keep

All numbers in this guide and the workbook are examples.

Built by a US tax and bookkeeping practice with 20+ years of bookkeeping experience. No passport, visa or ID numbers are needed.

1. How the 183-day test works

The IRS calls it the **substantial presence test**. It has two parts and you must pass both.

Part 1: 31 days
At least 31 days in the US during the current year (2026).

Part 2: 183 weighted days
All 2026 days + 1/3 of 2025 days + 1/6 of 2024 days = 183 or more.

2026 days + 2025 days ÷ 3 + 2024 days ÷ 6 ≥ 183

Worked example (Example A: owner visiting from abroad)

Year	Days in US	Multiplier	Counted
2026 (this year)	150	× 1	150.0
2025 (last year)	120	× 1/3	40.0
2024 (2 years ago)	180	× 1/6	30.0
Weighted total			**220.0 → meets the test**

She was in the US fewer than 183 days in 2026, but the weighted total is 220, so she meets the test. Her next question is whether the **closer connection exception** applies (page 3).

Planning: how many days are left?

Work backwards. Take 183, subtract last year's days ÷ 3 and the days from 2 years ago ÷ 6. Stay below the result and you do not meet the test. If the result is under 31, you can stay up to 30 days.

Example D (snowbird)	Math	Result
121 days in each of 2024, 2025, 2026	121 + 121/3 + 121/6 = 121 + 40.3 + 20.2	181.5 → does NOT meet
Days left in 2026	183 − 40.3 − 20.2 = 122.5 → stay at 122 or fewer	1 more day is OK; 2 more is not

Spreadsheet formula you can type yourself

```
=IF(AND(B2>=31, B2+B3/3+B4/6>=183), "Meets test", "Does not meet")
B2 = days this year · B3 = days last year · B4 = days 2 years ago
```

2. Counting your days

Rule: any part of a day in the US counts as a full day. The arrival day and the departure day both count.

Trip	Dates	Days counted
Short visit	Jun 1 – Jul 31, 2026	61 (30 in June + 31 in July)
Trip across New Year	Nov 2, 2024 – Jan 13, 2025	60 in 2024 and 13 in 2025
Arrive and leave the same day	Oct 5, 2026	1

Days you do NOT count

- Days you regularly commuted to work in the US from a home in Canada or Mexico
- Less than 24 hours in the US while traveling between two places outside the US
- Days as a regular crew member of a foreign vessel
- Days you could not leave because of a medical condition that arose in the US
- Days as an exempt individual (certain students, teachers, trainees, diplomats)

Enter these in the **(optional) Not counted** column on the Residency Check tab.

How to rebuild your travel history

1 Download your I-94 travel history from the official CBP website → **2** Match it to boarding passes and passport stamps → **3** Type each trip in the Trip Log → **4** Save the file and the printouts each year

Common mistakes

- Counting nights instead of days (a 3-night stay is usually 4 days)
- Forgetting the two earlier years: they can push you over 183
- Typing a trip twice when two bookings overlap
- Assuming "under 183 days this year" means nonresident: it does not by itself

3. Exceptions and other tests

Rule	What it says	Form
Green card test	A lawful permanent resident at any time during the year is a resident for that year, whatever the day count.	Form 1040
Students (F, J, M, Q)	Days do not count while exempt. Not exempt after more than 5 calendar years as a student unless you show you do not intend to live in the US permanently.	Form 8843
Teachers / trainees (J, Q)	Not exempt if you were exempt as a teacher, trainee or student for any part of 2 of the 6 prior years (special rule if paid by a foreign employer).	Form 8843
Closer connection	Fewer than 183 days in the current year, a tax home in a foreign country, and a closer connection to that country. Not available if you applied for, or took steps toward, a green card.	Form 8840
Tax treaty tie-breaker	If you are a resident of both the US and a treaty country, the treaty may treat you as a resident of the other country. This changes how you file.	Form 1040-NR + Form 8833

Closer connection: the 3 conditions

Fewer than 183 days in the US in the current year + **Tax home abroad** your main place of work or business is outside the US + **Closer ties** home, family, car, bank, driver's license, voting = **File Form 8840** by the Form 1040-NR due date

If you do not file Form 8840 on time, you generally cannot use this exception for that year (the form explains a reasonable-cause exception).

Residency start and end dates

- Under the day count, residency generally starts on the **first day you are present** in the year you meet the test.
- Up to 10 days of presence can be ignored for the start or end date if you had a closer connection to a foreign country on those days. Those days still count for the test.
- The first and last years are often **dual-status** years: part resident, part nonresident.
- A **first-year choice** may let some people who meet the test next year be treated as residents earlier (31 days in a row and 75% presence rules apply).

Visa, green card and treaty questions have consequences beyond tax. Get professional advice for these.

4. Real-world cases (examples)

Case	Days 2026 / 2025 / 2024	Weighted	Result and next step
A. Owner abroad visiting her US company	150 / 120 / 180	220.0	Meets the test. Under 183 days in 2026, so check the closer connection exception (Form 8840).
B. Moved to the US on an investor visa in June 2026	200 / 20 / 0	206.7	Meets the test. 183+ days, so Form 8840 is not available. Likely dual-status for 2026; residency starts on the first day present.
C. F-1 student, third year	300 / 330 / 250 (all exempt)	0.0	Does not meet the test. Files Form 8843 each year. Watch the 5-year limit.
D. Snowbird, 4 months a year	121 / 121 / 121	181.5	Does not meet the test. Can stay 1 more day in 2026; 2 more days would cross the line.

Edge cases people miss

Situation	What to know
Leap year (2028)	366 days are possible; the workbook adjusts automatically.
Only 30 days this year, but many days before	You do not meet the test: Part 1 needs 31 days this year.
Layover at a US airport under 24 hours	Not counted if you were traveling between two places outside the US.
Stuck in the US after a medical emergency	Days you could not leave because of a condition that arose in the US are not counted (Form 8843).
Student for 6+ years	Days start to count unless you show you do not intend to live in the US permanently.
Green card received in November	Green card test applies for that year; it may be a dual-status year.
Married to a US citizen or resident	Special elections can change filing; ask a professional.
Fractions of a day	The IRS example uses exact thirds and sixths; the workbook keeps the fractions.

Example values only. Your facts decide your result.

5. Forms, dates and checklist

Form	Who uses it	When (2026 tax year)
Form 1040	Residents (day count or green card)	April 15, 2027
Form 1040-NR	Nonresidents with US income	Generally April 15, 2027 if you had US wages with withholding; otherwise June 15, 2027
Form 8843	Exempt individuals; medical-condition days	Attach to Form 1040-NR, or mail by its due date
Form 8840	Closer connection exception	Attach to Form 1040-NR, or mail by its due date
Form 8833	Treaty tie-breaker position	Attach to Form 1040-NR
Form 4868	More time to file	By the original due date

No return to file? Forms 8843 and 8840 say to mail them to: Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215. Dates can change: confirm in the current IRS instructions.

Year-end checklist

- ☐ Download your I-94 travel history and save it with this year's file
- ☐ Type every trip for 2024, 2025 and 2026 in the Trip Log
- ☐ Copy the yearly totals to the Residency Check tab
- ☐ Answer the 7 Yes / No questions on the Exceptions tab
- ☐ Plan December travel with the "days left" number
- ☐ Collect proof of a foreign tax home (job letter, business license)
- ☐ Note which forms you need and their due dates
- ☐ Review green card, treaty and dual-status questions with a professional

Important: This guide and workbook are for education only and are not tax, legal or immigration advice. They do not cover state residency rules, Social Security agreements or immigration status. Results depend on your facts. Consult a qualified professional before you file.

Sources: IRS Form 8843 (2026), IRS Form 8840 (2026), IRS Publication 519 (U.S. Tax Guide for Aliens). Built by a US tax and bookkeeping practice with 20+ years of bookkeeping experience. Personal-use license.