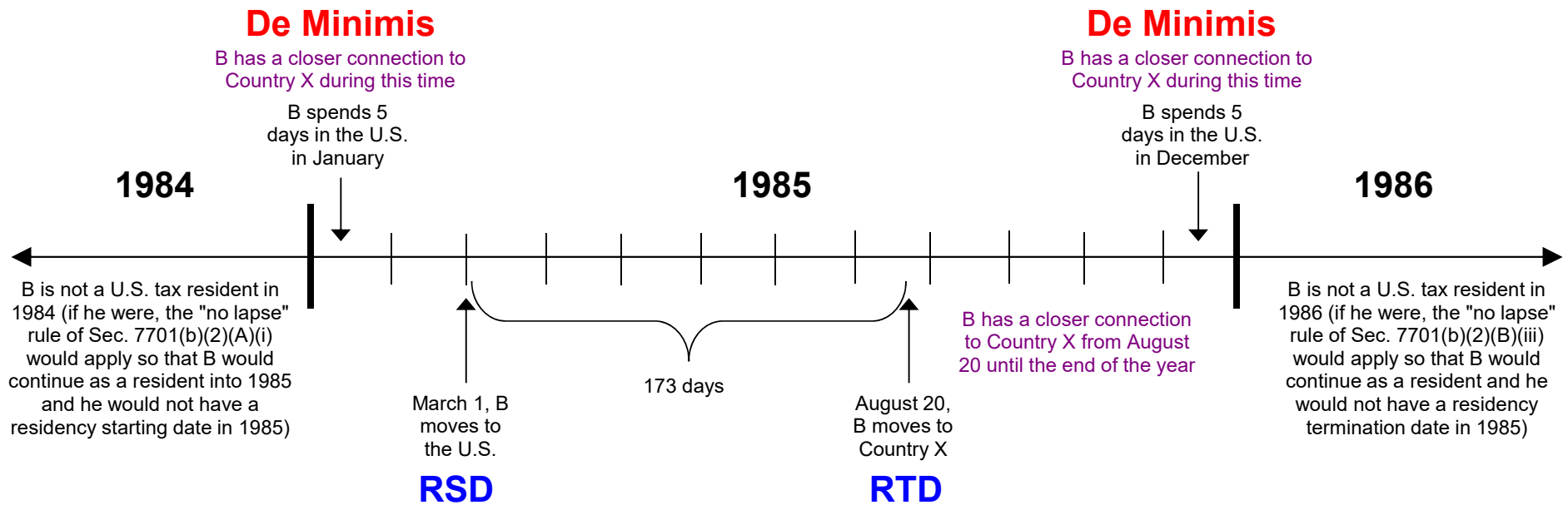


**Reg. 301.7701(b)-4(d),
Example 1**

**Residency Starting Date &
Residency Termination Date
(De Minimis on Both Ends)**

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B, a citizen of foreign country X, is an alien who has never before been a United States resident for tax purposes. B comes to the United States on January 6, 1985, to attend a business meeting and returns to country X on January 10, 1985. B is able to establish a closer connection to country X for the period January 6-10. On March 1, 1985, B moves to the United States and resides here until August 20, 1985, when he returns to country X. On December 12, 1985, B comes to the United States for pleasure and stays here until December 16, 1985 when he returns to country X. B is able to establish a closer connection to country X for the period December 12-16. B is not a United States resident for tax purposes during the following year and can establish a closer connection to country X for the remainder of calendar year 1985. B is a resident of the United States under the substantial presence test because B is present in the United States for 183 days (5 days in January plus 173 days for the period March 1-August 20 plus 5 days in December). B's residency starting date is March 1, 1985, and his residency termination date is August 20, 1985.

B must attach a statement to his tax return to establish that the period of de minimis presence of ten or fewer days should be disregarded for purposes of B's residency starting and termination dates, and to establish the [early] residency termination date. See Reg. 301.7701(b)-8(a)(3), (b)(3). See also IRS Publication 519.