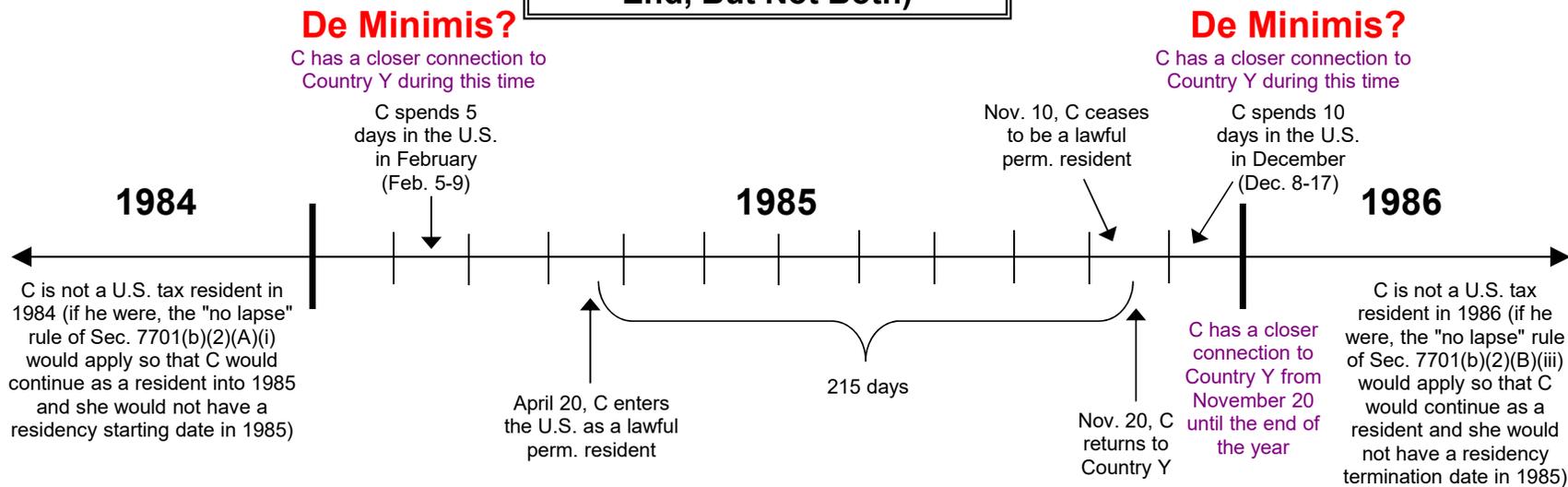


**Reg. 301.7701(b)-4(d),
Example 4**

**Residency Starting Date &
Residency Termination Date
(De Minimis on Front or Back
End, But Not Both)**

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**RSD on Feb. 5 & RTD on Nov. 20 (de minimis on back end), or
RSD April 20 & RTD on Dec. 18 (de minimis on front end)**

C, a citizen of foreign country Y, is an alien who has never before been a United States resident for tax purposes. C comes to the United States for the first time on February 5, 1985, and attends a business conference until February 9, 1985, when she returns to country Y. C is able to establish a closer connection to country Y for that period. On April 20, 1985, C enters the United States as a lawful permanent resident. On November 10, 1985, C ceases to be a lawful permanent resident but stays on in the United States until November 20, 1985 when she returns to country Y. On December 8, 1985, C comes to the United States and stays here until December 17, 1985 when she returns to country Y. She can establish a closer connection to country Y for that period. C is not a resident of the United States during the following calendar year and can establish a closer connection to country Y for the remainder of calendar year 1985. C qualifies as a United States resident under both the green card test and the substantial presence test. C's residency starting date under the green card test is April 20, 1985. Without regard to the de minimis rule, C's residency starting date under the substantial presence test is February 5, 1985. C's residency termination date under the green card test is November 10, 1985. Without regard to the de minimis rule, C's residency termination date under the substantial presence test is December 17, 1985. C may take advantage of only ten days of de minimis presence and may exclude days from a continuous period of presence only if she can exclude all the days that occur during that period. Thus, C may choose either of the following periods of residency: residency starting date February 5, 1985, and residency termination date November 20, 1985, or residency starting date April 20, 1985, and residency termination date December 17, 1985.

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

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