

## 2017 INCOME TAXES

### Am I required to file a Tax Return with the IRS?

This worksheet is a preliminary assessment of your situation.  
Professional advice may be required.

**Preliminary Assessment:**  
To find out, follow the steps below:

STEPS	Days	Factor	Calculate
1 Number of days in USA in 2016 If less than 30 days, FILING NOT REQUIRED If greater than 31 days go to Step 2	<input type="text"/>	1	<input type="text"/> Days x Factor
2 Number of days in the USA in 2015	<input type="text"/>	0.333	<input type="text"/>
3 Number of days in the USA in 2014	<input type="text"/>	0.167	<input type="text"/>
		TOTAL	<u><u>          </u></u>

If the **TOTAL is 183 days or more**, you are **required to file** a 1040NR or 1040NR-EZ and Form 8840.

Examples:	Actual Days in USA			Calculation	
	Jim	Hilda	Factor	Jim	Hilda
Number of days in USA in 2016	22	130	1	22	130
Number of days in 2015	180	120	0.333	60	40
Number of days in 2014	180	120	0.167	30	20
			TOTAL	<u>112</u>	<u>190</u>

**RESULTS:**

**Jim** No filing required, less than 31 days in 2016.  
**Hilda** Filing is required since, **TOTAL** is greater than 183 days

PDF form for 1040NR-EZ, and 8840 are reproduced on our web site, for your information.  
[www.jgshortca.com](http://www.jgshortca.com)

We may be able to guide you, in completing. If your situation is complex, we work with a USA CPA who could complete the filing requirements for you.