

STATEMENT OF FIRST-YEAR CHOICE ELECTION

Under Section 7701(b)(2)(A) and Treasury Regulations Section 301.7701(b)-4(c)(3)

Tax Year: _____

I. TAXPAYER IDENTIFICATION

Taxpayer Full Name

Social Security Number / ITIN

U.S. Address (Street, City, State, ZIP Code)

Country of Citizenship

Foreign Address

II. RESIDENCY AND PRESENCE INFORMATION

Date of Arrival in the United States

Visa Type / Immigration Status on Arrival

Number of Days Present in the U.S. during the Election Year

Number of Days Present in the U.S. during the Prior Year

Start Date of First Continuous 31-Day Period of Presence

Start Date of Resident Status (First Day of Continuous Period)

III. STATEMENT OF QUALIFICATION AND ELECTION

The taxpayer hereby elects to be treated as a resident alien of the United States for the current tax year, pursuant to Section 7701(b)(2)(A) of the Internal Revenue Code and Treasury Regulations Section 301.7701(b)-4(c)(3). In support of this election, the taxpayer represents the following:

The taxpayer was not a resident of the United States at any time during the immediately preceding tax year.

The taxpayer qualifies as a resident alien under the substantial presence test in the calendar year immediately following the election year.

The taxpayer was present in the United States for at least 31 consecutive days during the election year.

The taxpayer was present in the United States during the period beginning with the first day of such 31-day consecutive period and ending on the last day of the election year for a number of days equal to or exceeding 75 percent of the number of days in such period.

IV. DUAL-STATUS ALLOCATION PERIODS

Nonresident Period (From - To)

Resident Period (From - To)

V. DECLARATION AND SIGNATURE

Under penalties of perjury, I declare that I have examined this statement, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of Taxpayer

Date

This statement must be attached to the taxpayer's Form 1040 for the election year. Form 1040-NR should be attached as a schedule to show the tax computation for the nonresident portion of the year.