



2018 US TAX ALERT BULLETIN

Are you an American Citizen? Yes No

If you answered yes, please contact us. All U.S. citizens, whether resident in the United States or not, must file a U.S. Tax return. (Form 1040)

Snow Birds (Aliens):

Did you know that if you stayed in the USA, you **MAY** be required to file IRS Form 8840 “Closer Connection Exception Statement for Aliens” and/or Form 1040 NR “U.S. Non-resident Alien Income Tax Return”? See Below for the calculation.

To find out, follow the steps below:

STEPS	Days	Factor	Calculate
1 Number of days in USA in 2018 If less than 30 days, FILING NOT REQUIRED If greater than 31 days go to Step 2		1	Days x Factor
2 Number of days in the USA in 2017		0.333	Days x Factor
3 Number of days in the USA in 2016		0.167	Days x Factor

		TOTAL (Sum of 1, 2 & 3)	_____

If the **TOTAL is 183 days or more**, you are **required to file** a US Tax Return

Examples:	Actual			Calculation	
	Days in USA		Factor	Jim Hilda	
	Jim	Hilda		Jim	Hilda
Number of days in USA in 2018	22	130	1	22	130
Number of days in USA in 2017	180	120	0.333	60	40
Number of days in USA in 2016	180	120	0.167	30	20
			TOTAL	112	190

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