

2023 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 2023 -If less than 30 days, filing is not required -If greater than 31 days, go to Step 2	<input type="text"/>	1	<input type="text" value="0.00"/>	Days x Factor
2 Number of days in the USA in 2022	<input type="text"/>	0.333	<input type="text" value="0.00"/>	Days x Factor
3 Number of days in the USA in 2021	<input type="text"/>	0.167	<input type="text" value="0.00"/>	Days x Factor
	Total (Sum of 1, 2 & 3)		<input type="text" value="0.00"/>	

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
Number of days in USA in 2023	22	130		1	22
Number of days in USA in 2022	180	120	0.333	60	40
Number of days in USA in 2021	180	120	0.167	30	20
	Total			112	190

Results: Jim: No filing required, less than 31 days in 2023

Hilda: Filing is required since total is greater than 183 days