

Endnotes

- 1 See: <https://www.irs.gov/businesses/taxation-of-nonresident-aliens-1>.
- 2 See: <https://www.dhs.gov/immigration-statistics/lawful-permanent-residents>.
- 3 IRC § 7701(b)(1)(A).
- 4 IRS, Alien Residency – Green Card Test, IRS, (Jun. 13, 2019, 10:14 AM), <https://www.irs.gov/individuals/international-taxpayers/alien-residency-green-card-test>.
- 5 8 U.S. Code § 1101(a)(20).
- 6 See: 8 USC § 1153.
- 7 IRC § 7701(b)(4)(A).
- 8 IRC § 7701(b)(4)(E).
- 9 IRS, Substantial Presence Test, IRS, (Jun. 13, 2019, 10:16 AM), <https://www.irs.gov/individuals/international-taxpayers/substantial-presence-test>.
- 10 *Id.*
- 11 IRC § 7701(b)(5)(A).
- 12 For the definition of the term “foreign government-related individual,” see IRC § 7701(b)(5)(B).
- 13 For the definition of the term “teacher or trainee,” see IRC § 7701(b)(5)(C).
- 14 For the definition of the term “student,” see IRC § 7701(b)(5)(D).
- 15 For the requirements of qualifying as an “organization,” see IRC § 7701(b)(5)(A)(iv)(I)-(III).
- 16 Treasury Regulations § 301.7701(b)-2(c)(1).
- 17 Treasury Regulations § 301.7701(b)-2(d)(1).
- 18 Treasury Regulations § 301.7701(b)-7.