

<Date>

**US Department of the Treasury
Internal Revenue Service**

Austin, TX 73301-0215 <double check address - might have changed>

<Your Name>

SSN: <xxx-xxx-xxxx>

<Address Line 1>

<Address Line 2>

Tax Year: <tax year>

RE: First Year Election Statement under IRC § 7701(b)(4) for the <tax year> tax year

To Whom It May Concern:

This is my statement to make the First Year Election to be treated as a resident alien for a part of the tax year <tax year>, from <start date of US resident alien>, to the end of the year, December 31, <tax year>. Therefore, I am filing as a dual-status individual for the tax year <tax year>.

Furthermore, I declare that I was not a resident of the United States for tax purposes in <tax year - 1>, the year before the election year. I do not meet the Substantial Presence Test nor the Green Card Test for <tax year - 1>. I am not a United States citizen and I do not hold a Green Card.

Detailed dates of my physical presence in the United States for the past 3 years are listed below:

Physical Presence in the United States in 2021	
Dates Physically Present in the United States	Number of Days Present
Total Days Present in 2021	0

Physical Presence in the United States in 2022 (Election Year)	
Dates Physically Present in the United States	Number of Days Present
2022/07/30 - 2022/11/24	118
2022/11/28 - 2022/12/21	24
Total Days Present in 2022	160

Physical Presence in the United States in 2023	
Dates Physically Present in the United States	Number of Days Present
2023/06/20 - 2023/08/31	73
2023/09/11 - 2023/09/22	12
2023/09/25 - 2023/10/14 (now)	20
Total Days Present in 2023	231

To determine if I met the Substantial Presence Test for <tax year +1> , the calculation is as follows:

$$\begin{array}{ccccc} (0 \times \frac{1}{6}) & + & (160 \times \frac{1}{3}) & + & 231 = \mathbf{284.3 \text{ days} > 183\text{-day requirement}} \\ \text{[2021]} & & \text{[2022]} & & \text{[2023]} \end{array}$$

I was not an exempt individual, transiting in the United States while travelling, a regular commuter from Mexico or Canada for employment, or stayed in the United States due to any medical condition on any day during <tax year -1 to tax year + 1>, therefore all days physically present in the United States count towards the Substantial Presence Test. Therefore, I declare that I meet the Substantial Presence Test and would qualify as United States resident for tax purposes for the following year, <tax year + 1>.

From the dates present in <tax year>, my residency start date is the first day of the earliest 31-day period which is <dates of period>. The 31-day period would've lasted from <dates of the 31 day period>, thus I meet the 31-Consecutive-Day requirement in the current tax year <tax year>.

Following the earliest 31-day period, from <beginning of the 31 day period>, onward, I must be present in the United States for at least 75% of the days until the last day of the current tax year, December 31, <tax year>. The calculation is as follows:

<adapt below to your situation>
 $2022/07/30 - 2022/12/31 = 155 \text{ days}$
 $75\% \text{ of the days} = 155 * 0.75 = 116.25 \text{ days}$

From the chart on the previous page, I was present from:

<adapt below to your situation>
 $2022/07/30 - 2022/11/24 = 118 \text{ days}$
 $2022/11/28 - 2022/12/21 = 24 \text{ days}$
 $118 \text{ days} + 24 \text{ days} = \mathbf{142 \text{ days} > 116.25 \text{ days}}$

Therefore, I satisfy the Period of Continuous Presence (75% test) requirement.

Under penalty of perjury, I declare that the information contained herein is true, correct, and complete to the best of my knowledge and belief.

Thank you,

<Your name>