

YOUR WORKING CHECKLIST

Green Card tax residency and immigration residence are different tests

Does being a U.S. tax resident prove that I preserved permanent residence or qualify for citizenship?

IRS tax-residency tests and immigration residence requirements serve different purposes. The IRS describes a Green Card test and a substantial-presence test, while USCIS and consular authorities examine different immigration questions. Tax records can be relevant evidence of U.S. ties, but a tax label does not by itself decide abandonment, naturalization residence or admission.

Check the boxes on screen or by hand. Use the notes area for records to find and questions to ask.

Your preparation checklist

- ☐ Identify whether the immediate question is tax or immigration.
- ☐ Keep tax years distinct from trip and residence dates.
- ☐ Preserve filed returns and amendments accurately.
- ☐ Seek coordinated advice for a proposed nonresident or treaty position.

Notes and questions to follow up

Source links and current instructions

Sources checked October 25, 2026. Follow current instructions at the linked institution.

Internal Revenue Service: Tax-residency terminology: distinct tax inquiry

<https://www.irs.gov/individuals/international-taxpayers/determining-an-individuals-tax-residency-status>

Internal Revenue Service: U.S. tax residency: Green Card test

<https://www.irs.gov/individuals/international-taxpayers/us-tax-residency-green-card-test>

U.S. Department of State: Returning resident visas: distinct consular inquiry

<https://travel.state.gov/content/travel/en/us-visas/immigrate/returning-resident.html>

Green Card tax residency and immigration residence are different tests

Source links (continued)

USCIS: Continuous residence: naturalization policy

<https://www.uscis.gov/policy-manual/volume-12-part-d-chapter-3>

Immigrant Insider: Editorial policy and verification status

<https://immigrantinsider.com/editorial-policy/>

Return to the complete guide

<https://immigrantinsider.com/immigration-paths/lpr/resident-taxes/>

General information

This free organizer is not a government form and does not submit an application, establish eligibility, preserve a deadline or replace individual legal advice. Government filing fees and professional services are separate.