



**INTRODUCTION** The United States taxes its citizens and tax residents or resident aliens (who are Residents but Not a Citizen) on their worldwide income, regardless of where they are living. The United States also taxes non-residents on income derived from the United States, including income from a U.S. trade or business and income from certain investments in U.S. real property. U.S. residency for income tax purposes and U.S. residency for immigration purposes are not the same. With certain exceptions, a person who acquires a green card (even a conditional green card) is treated as an income tax resident from the day the person arrives in the United States. Even a non-citizen that does not have a green card can be subject to income tax in the United States if that person spends the requisite number of days in th.....