

## Determination of Non-resident Individual

1. Determination of Non-resident Individual		
Item	Yes	No
(a) Do you maintain an address in Korea?		
(b) Have you continuously resided in Korea for 183 days or longer?		
(c) Have you stayed in Korea at least 183 days in aggregate during the recent two years?		
(d) Has any of your family (i.e., spouse, children, etc.) continuously resided in Korea for 183 days or longer?		
(e) Do you have a job requiring you to reside in Korea for 183 days or longer?		
(f) Are you a Korean government official?		
(g) Are you an employee as a Korean national seconded to an overseas branch, business office or subsidiary of a Korean company?		
(h) If you are a national or permanent resident of a foreign country, enter the name of such foreign country.		

- 1) If the Applicant answers “Yes” to any one of the Items (a) through (g) under Section 1. Determination of Non-resident Individual, the Applicant shall be treated as a resident unless there is a special reason to be treated as otherwise. Whether or not the Applicant is a foreign national or permanent resident of a foreign country shall not be considered in determining the individual’s resident or non-resident status. However, a foreign diplomat in Korea along with his/her family (excluding Korean nationals) residing in Korea and a US military member or civilian worker in the military under Article 1 of the Status of Forces Agreement between the U.S. and Korea and his/her family shall be treated as a non-resident individual regardless of whether the above criteria of determination of a non-resident individual are satisfied.
  
- 2) In case of non-resident (Class Certificate of Facts Regarding Immigration Records, which is used to confirm the number of days of stay in Korea, should certify the information for the period for at least 2 years on a retroactive basis from the date of submission of this Application.