California residents who are U.S. citizens and AB540 students (regardless of citizenship) are not charged NRST. Non-resident U.S. citizens can become California (CA) residents in their second year of graduate study. Students on non-immigrant visas are charged NRST. Students on non-immigrant visas (F-1, J-1, etc.) are charged NRST, except for three years following advancement to doctoral candidacy.