Are you an exempt individual? – Decision Tree

If you are temporarily present in the United States on an F, J, M, or Q visa, use this chart to determine if you are an exempt individual for the Substantial Presence Test (SPT).

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**Student**  
F, J, M, or Q Visa

1. Are you a full-time student?  
   - No  
   - Yes

2. Are you in substantial compliance with your visa?  
   - No  
   - Yes

3. Have you been in the U.S. for any part of more than 5 calendar years?  
   - Yes  
   - No

4. Do you choose to claim a Closer Connection exception to the Substantial Presence Test?  
   - No  
   - Yes

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**Teacher or Trainee**  
J Visa

1. Are you a student?  
   - Yes  
   - No

2. Are you in substantial compliance with your visa?  
   - Yes  
   - No

3. Have you been in the U.S. for any part of 2 of the preceding 6 calendar years?  
   - No  
   - Yes

4. Were you exempt as a teacher, trainee, or student for any part of 3 (or fewer) of the 6 preceding years, AND Did a foreign employer pay all your compensation during the tax year in question, AND Were you present in the U.S. as a teacher or trainee in any of the preceding 6 years, AND Did a foreign employer pay all your compensation during each of the preceding 6 years you were present in the U.S. as a teacher or trainee?  
   - Yes  
   - No

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* You must apply the Substantial Presence Test

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**Substantial Presence Test (SPT)** You will be considered a U.S. resident for tax purposes if you meet the substantial presence test for calendar year 2017. To meet this test, you must be physically present in the United States on at least:

1. 31 days during 2017 and
2. 183 days during the 3-year period that includes 2017, 2016, and 2015, counting:
   a. all the days you were present in 2017 and
   b. 1/3 of the days you were present in 2016, and
   c. 1/6 of the days you were present in 2015.