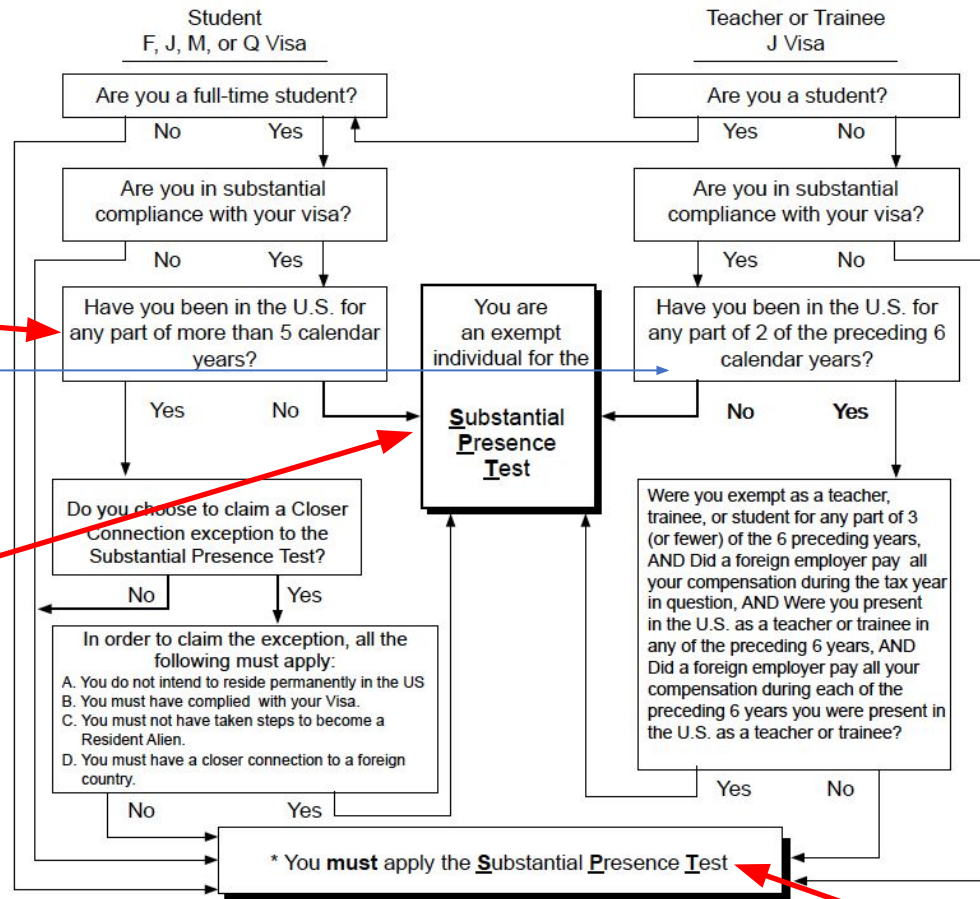


Are you an exempt individual? – Decision Tree

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).



Even 1 day in the U.S. counts as long as it wasn't for a layover during travel

You are considered a Non-Resident for tax purposes if you are exempt

More info on how to complete the SPT here: www.irs.gov/individuals/international-taxpayers/substantial-presence-test

* 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 2019. To meet this test, you must be physically present in the United States on at least:

1. 31 days during 2019 and
2. 183 days during the 3-year period that includes 2019, 2018, and 2017, counting:
 - a. all the days your were present in 2019 and
 - b. 1/3 of the days you were present in 2018, and
 - c. 1/6 of the days you were present in 2017.