Substantial Presence Test? - 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).

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

   2.1. Were you exempt as a teacher, trainee, or student for any part of more than 5 calendar years?
      - Yes
      - No

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

   In order to claim the exception, all the following must apply:
   A. You do not intend to reside permanently in the US
   B. You must have complied with your Visa.
   C. You must not have taken steps to become a Resident Alien.
   D. You must have a closer connection to a foreign country.

   * You must apply the Substantial Presence Test using the Resident or Nonresident Alien Decision Tree

Teacher or Trainee
J Visa

1. Are you a student?
   - Yes
   - No

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

   2.1. Were you exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years?
      - Yes
      - No

      2.1.1. 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

Do not count the following as days of presence in the United States for the substantial presence test: Days you are an exempt individual.

If additional days of presence due to COVID-19 travel restrictions cause the taxpayer to become a “resident” using the physical presence test rules, see possible exceptions allowed in Revenue Procedure 2020-20.