

SECTION 4. SUBSTANTIAL PRESENCE CALCULATION -- See explanation in IRS Publication 519

A. Date of first USA entry ever _____ INS Visa Type during first USA entry _____	B. Expiration date of current status (DATE FROM I-20 Section 5 or IAP66 Section 3 or DS-2019 Section 3) _____
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C. Detail the number of days you **were** physically present in the United States by calendar year. The term "calendar year" refers to the period January 1 to December 31.

Column 1 Calendar Year in USA (e.g., 19__ or 20__)	Column 2 INS Visa Type (e.g., F-1/student)	Column 3 Specific dates present. (For example, 01/01/XX - 12/31/XX).	Column 4 Number of days physically present
Current calendar year _____	_____	_____	_____
Last calendar year _____	_____	_____	_____
Two years ago _____	_____	_____	_____
Three years ago _____	_____	_____	_____
Four years ago _____	_____	_____	_____
Five years ago _____	_____	_____	_____
Six years ago _____	_____	_____	_____

If you were ever in the U.S. on any F or J visa prior to these years, please list the dates: _____

D. Complete the following ONLY if you are a J-1, J-2, F-1 or F-2 visa holder.

F-1 OR J-1 STUDENT or F-2 OR J-2 SPOUSE:

- I was physically present in the USA as a student, trainee, or teacher for any part of five or fewer calendar years **OR** I am the F-2 or J-2 spouse of this individual. Therefore I am a **NONRESIDENT ALIEN** and exempt from the Substantial Presence Test for tax purposes. Proceed to Section 5.
- I was physically present in the USA as a student, trainee, or teacher for more than five calendar years **OR** I am the F-2 or J-2 spouse of this individual. Proceed to Section E below.

J-1 TEACHER OR TRAINEE (NON-STUDENT) or J-2 SPOUSE:

- I was **never** physically in the USA within the six calendar years preceding the current year **OR** I was physically present in the USA as a student, trainee, or teacher for **only one calendar year** within the six calendar years preceding the current year **OR** I am the J-2 spouse of this individual. Therefore, I am a **NONRESIDENT ALIEN** and exempt from the Substantial Presence Test for tax purposes. Proceed to Section 5.
- I was physically in the USA for any part of two or more of the preceding six calendar years **OR** I am the J-2 spouse of this individual. Proceed to Section E below.

E. SUBSTANTIAL PRESENCE TEST

Student visa holders do not include days present in the first five calendar years that you were here.
Non-student J-1 or J-2 visa holders do not include days present in the first 2 years of the preceding six calendar years.

Column 1 Calendar Year in USA (e.g. 20__)	Column 2 Number of days physically present	Divided by	Column 3 Calculation Factor	=	Column 4 Computation For Substantial Presence Test (Col 2 divided by Col 3)
Current calendar year _____	_____	÷	1	=	(E1)
Last calendar year _____	_____	÷	3	=	_____
Two years ago _____	_____	÷	6	=	_____
TOTAL of Column 4					(E2)

RESULTS OF SUBSTANTIAL PRESENCE TEST:

A person who has been in the USA 31 days or more in the current calendar year, **AND** 183 days or more in combined current and two prior calendar years (see Lines E1 and E2) = **Meets Substantial Presence Test.**
 A person not meeting both of the above requirements = **Does not meet Substantial Presence Test.**

BASED ON THE ABOVE RESULTS:

- I have **MET THE SUBSTANTIAL PRESENCE TEST.** Therefore, I am a **RESIDENT ALIEN** for tax purposes. Proceed to Section 5.
- I have **NOT MET THE SUBSTANTIAL PRESENCE TEST.** Therefore, I am a **NONRESIDENT ALIEN** for tax purposes. Proceed to Section 5.

SECTION 5. CERTIFICATION OF INFORMATION

For tax purposes, I am a:

PERMANENT RESIDENT OR APPLICANT RESIDENT ALIEN NONRESIDENT ALIEN

I certify that to the best of my knowledge, all of the information I have provided above is true, correct and complete.

Date _____	Signature _____	Office Telephone Number _____
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