

Substantial Presence Test Calculation

TAXPAYER NAME _____

TAXATION YEAR _____

You are considered a resident alien for US tax purposes, and have a requirement to file a US tax return, if you meet the substantial presence test for the taxation year. To determine if you meet the substantial presence test, count all days you were physically present in the US during the current and two preceding calendar years. NOTE- partial days are counted as whole days for the purposes of this test.

1.) Is the # days physically present during the current year = or > 31? YES NO
If yes, GO TO #2
If no, STOP. You do not meet the substantial presence test.

days _____

2.) Is the # of days physically present during the last 3 years as calculated below = or > 183? YES NO
If yes, you meet the substantial presence test.
If no, you do not meet the substantial presence test.

	# days	Ratio	TOTAL
# days physically present during current year	_____	x 1	_____
# days physically present during first preceding year	_____	x 1/3	_____
# days physically present during second preceding year	_____	x 1/6	_____
TOTAL # days physically present during last 3 years			_____

DO NOT count days of presence in the US during which:

- you were a regular commuter for work (ie- you live in a border town in Canada and work in the US)
- you were in the US for less than 24 hours while in transit between two foreign countries (ie- airport connections)
- you are unable to leave the US due to a medical condition that developed in the US
- you are an exempt individual, such as:
 - a foreign government employee
 - a teacher, professor, trainee or researcher on J or Q work visas
 - a student on F, J, M or Q visas
 - a professional athlete temporarily in the US for a charitable sports event
- you were a regular member of the crew of a foreign vessel travelling between the US and a foreign country

RESULT Do you meet the substantial presence test? **YES NO**