



Substantial Presence Test Worksheet

For international taxpayers.

This test will be used to determine whether nonresident or resident alien status will be used for US tax filing purposes only. You will be considered a United States resident for tax purposes if you meet the substantial presence test for the calendar year. See IRS Publication 519 for more information

Name:

Please print

Counting Exempt Years:

Is this your first visit to the U.S.?

Yes

No

If yes, skip to Substantial Presence Test. If no, complete the following:

List all the previous years in U.S. under F-1 or J-1 student visa statuses.

Year/Dates:	Year/Dates:
Year/Dates:	Year/Dates:
Year/Dates:	Year/Dates:

List all the previous years in U.S. under J-1 non-student visa status (i.e. teacher, professor, trainee, researchers, short-term scholar)

Year/Dates:	Year/Dates:
Year/Dates:	Year/Dates:
Year/Dates:	Year/Dates:

Substantial Presence Test:

List the number of days present in the U.S. for the current and two previous years, do not count exempt years. Exempt years is defined as the first 5 years in the U.S. for F-1 or J-1 student visa holders or 2 years of the last 6 years for J-1 non-student visa holders.

Project last date of presence in the U.S. for current year:			Visa Status
Current Year:	Number of days in U.S. =	x1 =	
1 st previous year:	Number of days in U.S. =	x1/3 =	
2 nd previous year:	Number of days in U.S. =	x 1/6 =	
TOTAL days in U.S.			

CERTIFICATION: I certify that the information provided above is true and that I am subject to penalties for perjury if false. In addition, I agree to notify the HR Admin immediately if any of the information I provided on this form changes or my residency status changes.

Signature

Date

Determination:

Does not meet presence test: nonresident alien for tax purposes

Does meet presence test – resident alien for tax purposes

NMC Representative: Name and Signature

Date