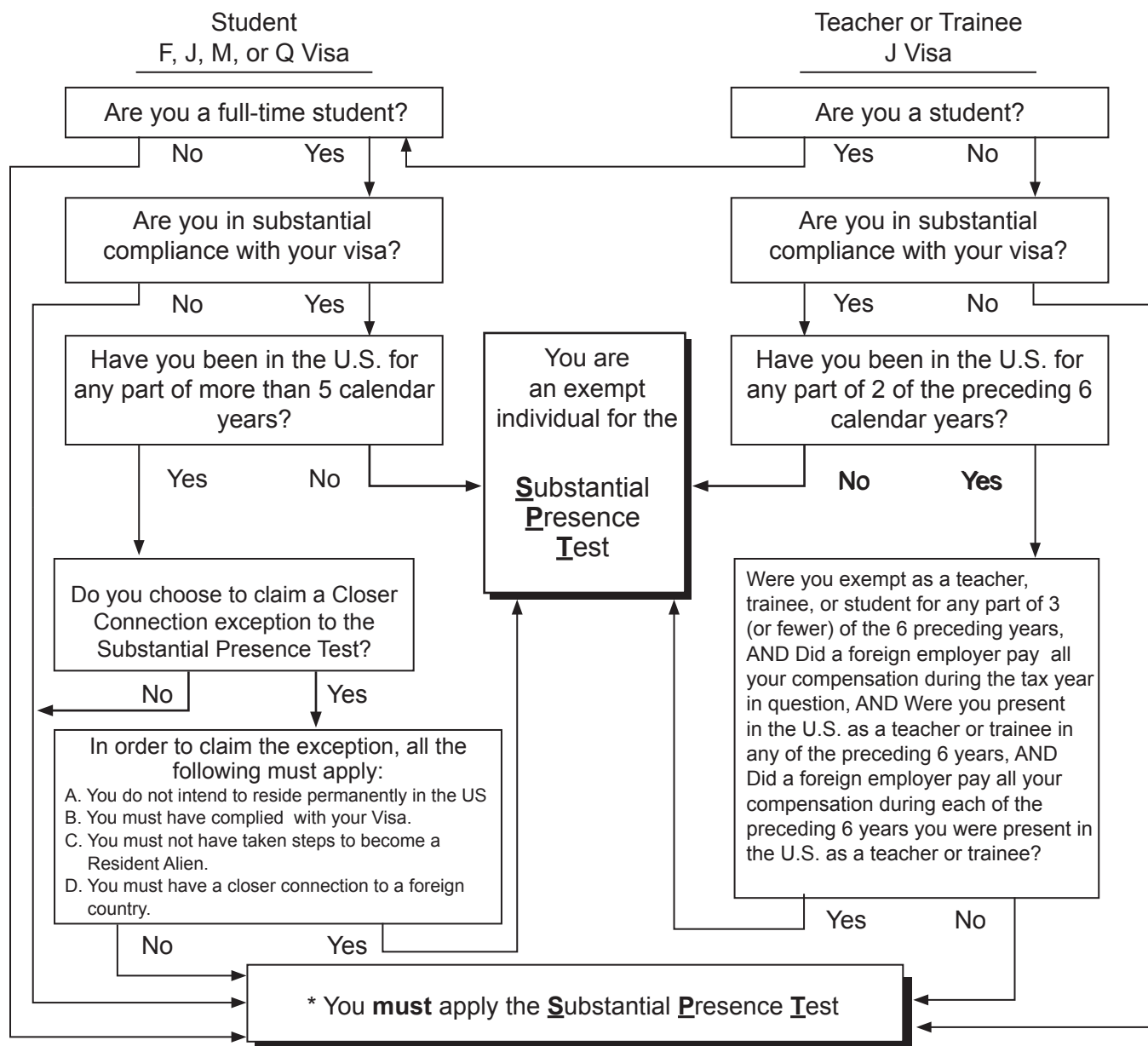


## Are you an exempt individual? – Decision Tree

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)**.



\*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 2022. To meet this test, you must be physically present in the United States on at least:

1. 31 days during 2022 and
2. 183 days during the 3-year period that includes 2022, 2021, and 2020, counting:
  - a. all the days you were present in 2022 and
  - b. 1/3 of the days you were present in 2021, and
  - c. 1/6 of the days you were present in 2020.

**NOTE:** 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](#).