



## 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 the 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 # of 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**

If yes, you should file the **IRS form 8840** *Closer Connection Exception Statement for Aliens* to establish your claim that you are a nonresident of the United States.

**Warning:** If you are physically present more than 180 days in any single year, serious immigration issues arise.