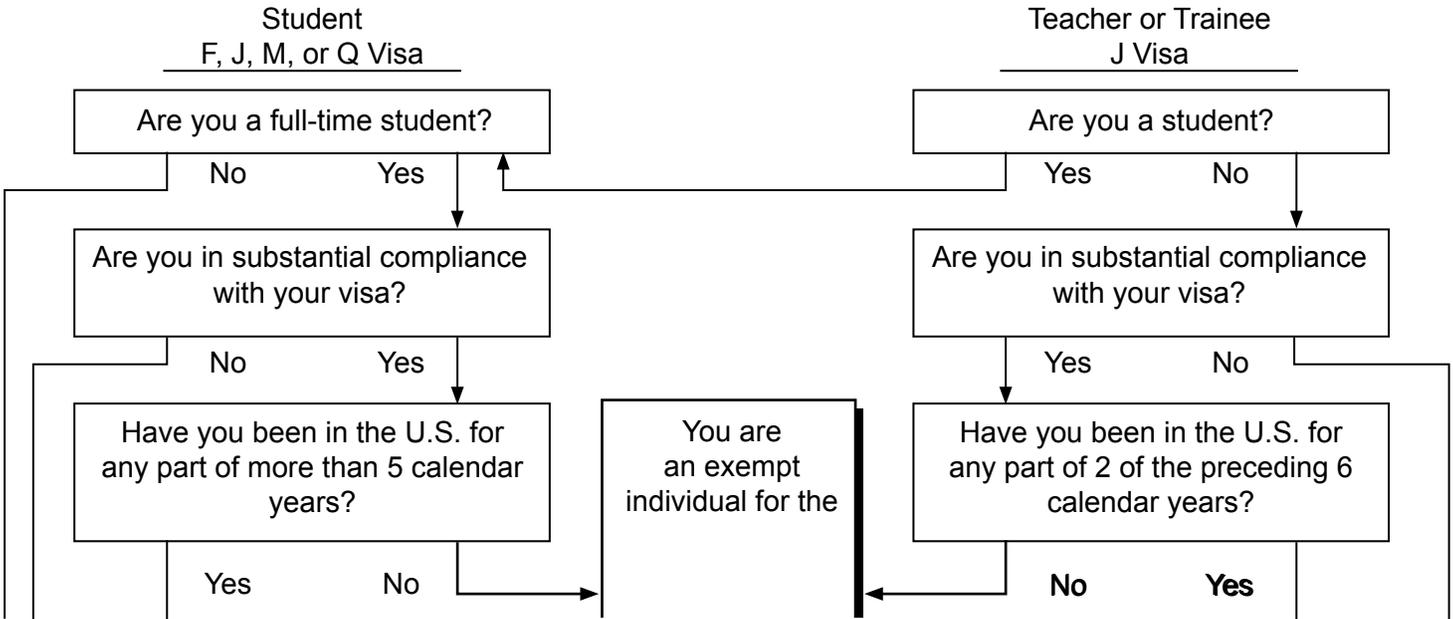
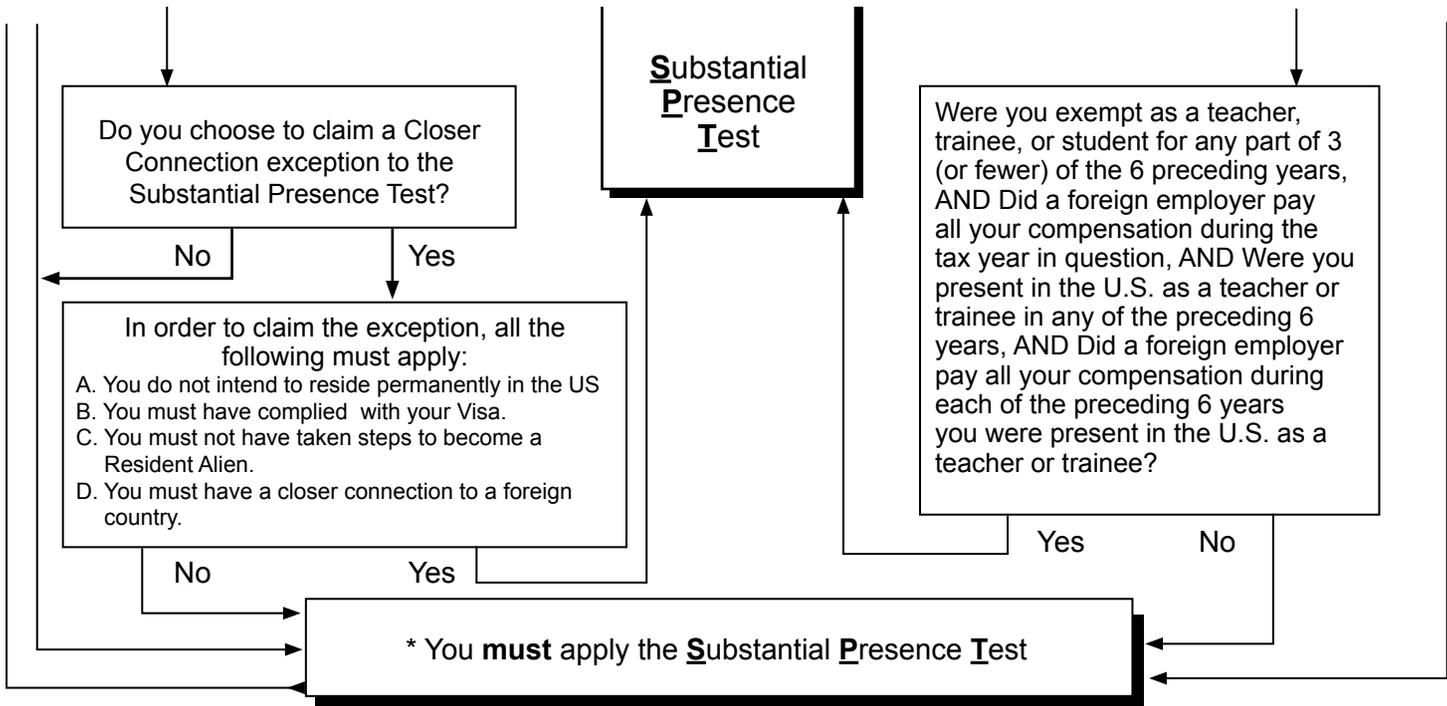


Are you an exempt individual?—Decision Tree

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 **S**ubstantial **P**resence **T**est (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 2015.

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

1. 31 days during 2015
2. 183 days during the 3-year period that includes 2015, 2014, and 2013, counting:
 - a. All the days your were present in 2015 and
 - b. 1/3 of the days you were present in 2014, and
 - c. 1/6 of the days your were present in 2013.