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).

Student
F, J, M, or Q Visa

Are you a full-time student?

No

Yes

Are you in substantial compliance with your visa?

No

Yes

Have you been in the U.S. for any part of more than 5 calendar years?

Yes

No

Do you choose to claim a Closer Connection exception to the Substantial Presence Test?

No

Yes

In order to claim the exception, all the following must apply:
A. You do not intend to reside permanently in the US
B. You must have complied with your Visa.
C. You must not have taken steps to become a Resident Alien.
D. You must have a closer connection to a foreign country.

No

Yes

* You must apply the Substantial Presence Test

Teacher or Trainee
J Visa

Are you a student?

Yes

No

Are you in substantial compliance with your visa?

Yes

No

Have you been in the U.S. for any part of 2 of the preceding 6 calendar years?

No

Yes

You are an exempt individual for the Substantial Presence Test

Were you exempt as a teacher, trainee, or student for any part of 3 (or fewer) of the 6 preceding years, AND Did a foreign employer pay all your compensation during the tax year in question, AND Were you present in the U.S. as a teacher or trainee in any of the preceding 6 years, AND Did a foreign employer pay all your compensation during each of the preceding 6 years you were present in the U.S. as a teacher or trainee?

Yes

No

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.