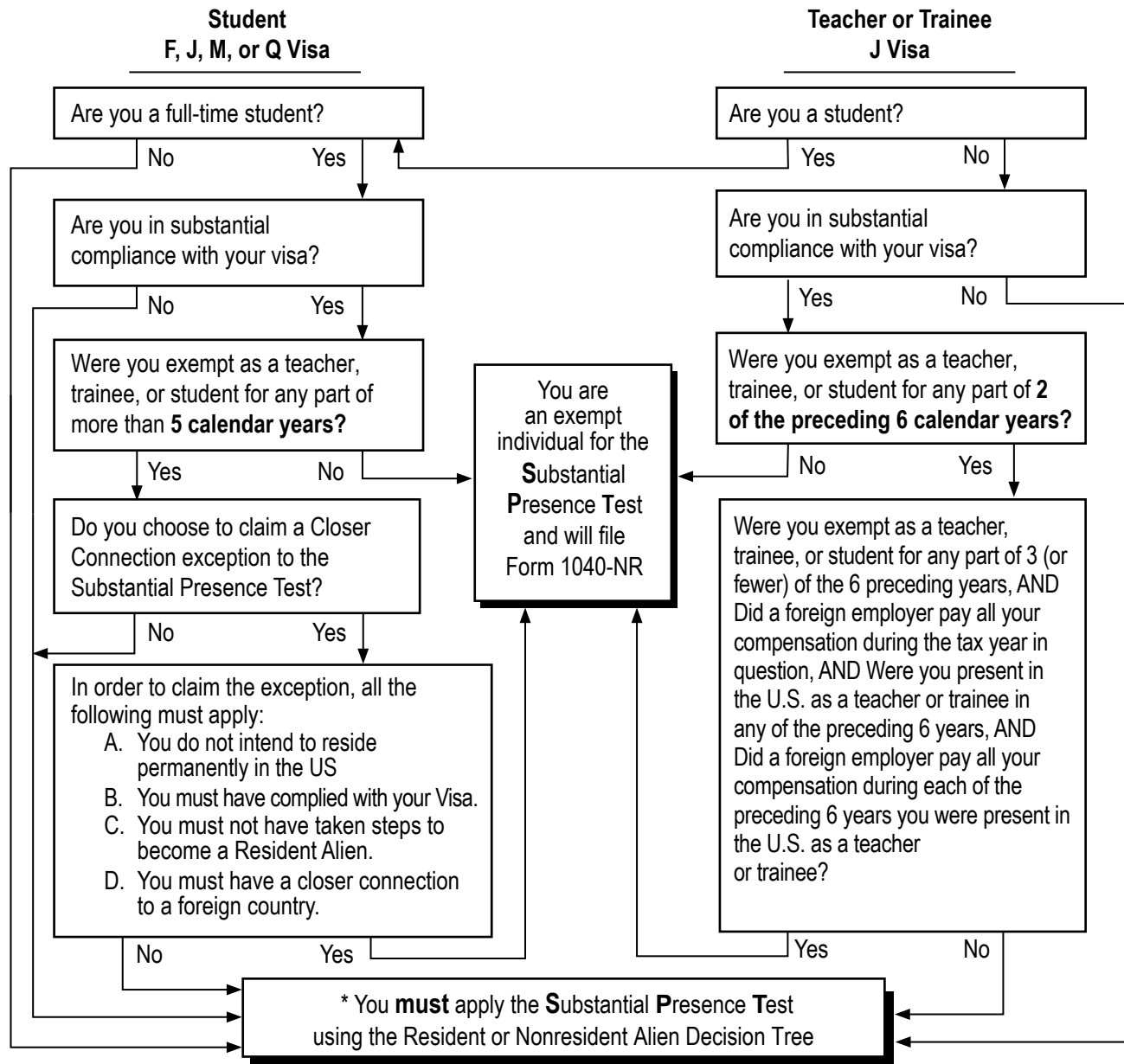


Substantial Presence Test? - Decision Tree

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)**.



Do not count the following as days of presence in the United States for the substantial presence test: Days you are an exempt individual.



*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**.*