



Substantial Presence Test



You will be considered a U.S. resident for tax purposes if you meet the substantial presence test for the calendar year. To meet this test, you must be physically present in the United States on at least:

- 31 days during the current year, and

- 183 days during the 3-year period that includes the current year and the 2 years immediately before that, counting:

 - All the days you were present in the current year, and

 - 1/3 of the days you were present in the first year before the current year, and

 - 1/6 of the days you were present in the second year before the current year.

Example 1:

You were physically present in the United States on 120 days in each of the years 2011, 2012, and 2013. To determine if you meet the substantial presence test for 2013, count the full 120 days of presence in 2013, 40 days in 2012 (1/3 of 120), and 20 days in 2011 (1/6 of 120). Since the total for the 3-year period is 180 days, you are not considered a resident under the substantial presence test for 2012.

Days of Presence in the United States

You are treated as present in the United States on any day you are physically present in the country, at any time during the day. However, there are exceptions to this rule. Do not count the following as days of presence in the United States for the substantial presence test.

- Days you commute to work in the United States from a residence in Canada or Mexico, if you regularly commute from Canada or Mexico.

- Days you are in the United States for less than 24 hours, when you are in transit between two places outside the United States.

- Days you are in the United States as a crew member of a foreign vessel.

- Days you are unable to leave the United States because of a medical condition that develops while you are in the United States.

- Days you are an exempt individual.

For details on days excluded from the substantial presence test for other than exempt individuals, refer to [Publication 519, U.S. Tax Guide for Aliens](#).

Exempt Individual

Do not count days for which you are an exempt individual. The term "exempt individual" does not refer to someone exempt from U.S. tax, but to anyone in the following categories who is exempt from counting days of presence in the U.S.:

- An individual temporarily present in the United States as a [foreign government-related individual](#)

- A [teacher or trainee](#) temporarily present in the United States under a "J" or "Q" visa, who substantially complies with the requirements of the visa

- A [student](#) temporarily present in the United States under an "F," "J," "M," or "Q" visa, who substantially complies with the requirements of the visa

- A [professional athlete](#) temporarily in the United States to compete in a charitable sports event

If you [exclude days of presence](#) in the United States because you fall into a special category, you must file a fully-completed [Form 8843, Statement for Exempt Individuals and Individuals with a Medical Condition](#) (PDF).

Closer Connection Exception to the Substantial Presence Test

Even if you passed the substantial presence test you can still be treated as a nonresident alien if you qualify for one of the following exceptions;

- The closer connection exception available to all aliens. Please refer to [Conditions for a Closer Connection to a Foreign Country](#).

- The closer connection exception available only to students. Please refer to [The Closer Connection Exception to the Substantial Presence Test for Foreign Students and Sample Letter](#).

Source: <http://www.irs.gov/Individuals/International-Taxpayers/Substantial-Presence-Test>

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