

## Substantial Presence Test Worksheet

Name:  Employee ID/Last Four SSN:

Employing Department:  E-mail Address:

**Foreign Residence (Non-U.S.) Address:**

Line 1:

Line 2:

City:

Province/Region:  Postal Code:

Country:

**Immigration Information**

What country did you live in, during the 12 months immediately prior to this visit to the U.S.?

Primary purpose of visit to the U.S.:

Current immigration status:  First date in current status:

Immigration status upon entry to U.S., if different than current status:  Date of U.S. entry:

**History of Presence in U.S.**

Provide an overview of your history of presence in the U.S. in F, J, Q or M immigration status:

Date of Entry (mm/dd/yy)	Date of Exit (mm/dd/yy)	Visa Immigration Status	J-1 Subtype	Primary Purpose	Did you take treaty benefits?
					<input type="radio"/> Yes <input type="radio"/> No
					<input type="radio"/> Yes <input type="radio"/> No
					<input type="radio"/> Yes <input type="radio"/> No
					<input type="radio"/> Yes <input type="radio"/> No
					<input type="radio"/> Yes <input type="radio"/> No
					<input type="radio"/> Yes <input type="radio"/> No
					<input type="radio"/> Yes <input type="radio"/> No
					<input type="radio"/> Yes <input type="radio"/> No
					<input type="radio"/> Yes <input type="radio"/> No

**For international employees electing to take upfront tax treaty benefits for a country with a retroactive clause:**

Please initial to acknowledge that you have received the handout titled "Implications of Tax Treaties with Retroactive Clauses" and that you have had the opportunity to discuss your questions about the handout with an International Tax Specialist.

## Substantial Presence Test

If the individual is present in the U.S. for at least 31 days during the current tax year and the final sum of countable days in the United States equals 183 or more, the individual is considered a resident alien for tax purposes for the current tax year. Residents for tax purposes are taxed the same as U.S. citizens and permanent residents.

If the individual is in F1 or J1 Student status, he/she is exempt from the Substantial Presence Test for five tax years. If the individual is in J1Non-student status, he/she is generally exempt from the Substantial Presence Test for two of the last six tax years. For the years an individual is exempt from counting days toward the Substantial Presence Test, a zero should be entered below. All immigration statuses, other than F,J,Q or M, are not exempt from the Substantial Presence Test.

	Year:	#Days:	Dates:
Current Year (must be at least 31 days)		= _____	
Previous Year		_____ /3 = + _____	
Second Previous Year		_____ /6 = + _____	
		= _____	

Tax Status for Tax Year  :

## Certification

I certify that the information provided above is true and that I am subject to penalties for perjury if false. In addition, I agree to notify the International Tax Office of Payroll & Benefit Services immediately if any of the information provided on this form changes. If I fail to do so, Payroll & Benefit Services is authorized to begin withholding taxes in accordance with IRS procedures.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Comments