## **Substantial Presence Test Worksheet**

Email Address:  Foreign Residence (Non-U.S.) Address:  Line 1:  Line 2:  City:  Province/Region:  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:  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 Entry (mm/dd/yy)  Status  J-1 Subtype  Primary Purpose  Did you take treaty benefits?  Yes No  Yes No	Name:			Employee ID/La	st Four SSN:			
Line 1:  Line 2:  City:  Province/Region:  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:  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 (nm/dd/yy)  Date of Exit (nm/dd/yy)  Status  J-1 Subtype  Primary Purpose  Did you take treaty benefits?  C Yes ONo	Employing Department:			E-mail Address:				
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Current immigration status:    Immigration status upon entry to U.S., if different than current status:   Date of U.S. entry:	_		2 months immediately pri	or to this visit to the U.:	5.?			
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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)   Status   J-1 Subtype   Primary Purpose   Did you take treaty benefits?	Current immigration	Current immigration status: First date in current status:						
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)	Immigration status upon entry to U.S., if different than current status:			is:	Date of U.S. ent	try:		
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?  Yes No			ence in the U.S. in F. I. O.c	or M immigration status	•			
Yes         No	Date of Entry	Date of Exit	Visa Immigration					
○ Yes         No						○ Yes ○ No		
						○Yes ○No		
						○ Yes ○ No		
○Yes         No           Yes         No           ○Yes         No           ○Yes         No						○ Yes ○ No		
Yes \( \text{No}\)						○ Yes ○ No		
○ Yes ○ No						○Yes ○ No		
						○Yes ○No		
						○ Yes ○ No		
						○Yes ○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 Benefit Services immediately if any of the information in accordance with IRS procedures.	and that I am s on provided on	ubject to penalties for perjury if false. in add this form changes. If I fail to do so, Payroll &	dition, I agree to notify the International Tax Office of Payroll & Benefit Services is authorized to begin withholding taxes
Signature:		Date:	_