NOTES: Substantial Presence Test (SPT Calculation):

1. 31 days during the calendar year in question AND
2. 183 days during the 3-year period that includes the calendar year in question and the 2 years immediately before it, counting:
   - all the days the person was present in the current calendar year in question,
   - 1/3 of the days the person was present in the year immediately prior to the current year, and
   - 1/6 of the days the person was present in the year before.

Refer to EPSS Procedure "Classification of Aliens as Resident or Nonresident for Tax Purposes"