



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 ye ars 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"