Are you an exempt individual?—Decision Tree

If you are temporarily present in the United States on an F, J, M, or Q visa, use this chart to determine if you are an exempt individual for purposes of the **Substantial Presence Test (SPT)**.

**Student**  
F, J, M, or Q Visa

Are you a full-time student?

- No
- Yes

Are you in substantial compliance with your visa?

- No
- Yes

Have you been in the U.S. for any part of more than 5 calendar years?

- Yes
- No

Have you received permission from the IRS Field Assistance Area Director to continue to be an exempt individual?

- No
- Yes

**Teacher or Trainee**  
J Visa

Are you a student?

- Yes
- No

Are you in substantial compliance with your visa?

- Yes
- No

Have you been in the U.S. for any part of 2 of the preceding 6 calendar years?

- Yes
- No

Were you exempt as a teacher, trainee, or student for any part of 3 (or fewer) of the 6 preceding years, AND Did a foreign employer pay all your compensation during the tax year in question, AND Were you present in the U.S. as a teacher or trainee in any of the preceding 6 years, AND Did a foreign employer pay all your compensation during each of the preceding 6 years you were present in the U.S. as a teacher or trainee?

- Yes
- No

You must apply the **Substantial Presence Test**

Exempt Individual