



IRS Form 8843

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What is Form 8843?

IRS Form 8843, *Statement of Exempt Individuals and Individuals With a Medical Condition*, is a required statement filed by F and J visa holders who are nonresident aliens per the [substantial presence test](#). The form documents one's presence in the U.S. and the fact that the filer cannot yet count their days of presence in the U.S. toward U.S. tax residency.

It is not a tax return, and even nonresident F and J visa holders without U.S. income are required to file this form with the IRS.

Who is required to file Form 8843?

CU students and scholars, as well as their spouses and dependents, in F-1, F-2, J-1 and J-2 statuses are required to file Form 8843 for any year in which they are nonresident for U.S. tax purposes.

The [substantial presence test](#) should be used to determine your U.S. tax residency status but generally speaking:

- F and J student visa holders are considered nonresidents for their first five calendar years (including partial years) in the U.S.
- J non-student visa holders (researchers, scholars, teachers, etc.) are considered nonresidents for their first two calendar years (including partial years) in the U.S.

Do I need a U.S. taxpayer identification number to file Form 8843?

No. If you have previously been issued a U.S. Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN), however, it must be included on Form 8843.





How should I prepare Form 8843?

If you had no U.S. income and, therefore, are not required to file a tax return with your 8843, the International Tax Office recommends completing the form by hand (see line-by-line instructions, below).

You may alternatively purchase an individual software license to prepare Form 8843. This might make sense if you have an income tax return filing requirement but were not eligible for a software license from the University of Colorado or other U.S. institution from which you received U.S. income.

Available options include:

- [Glacier Tax Prep](#)
- [SprinTax](#)

When is the deadline for filing Form 8843?

The form is due by your deadline for filing income tax returns. If you are not required to file an income tax return or have any doubt of your tax filing deadline, the safest approach is to have your 8843 completed and in the mail prior to April 15.

Where can I find Form 8843?

Download Form 8843, and its instructions: <https://www.irs.gov/pub/irs-pdf/f8843.pdf>

Line-by-line instructions

Specific line-by-line instructions are provided on page 3 of the [8843 form](#) at IRS.gov. Additional clarification is included below.

Part I – General Information





Form 8843	Statement for Exempt Individuals and Individuals With a Medical Condition For use by alien individuals only. ▶ Go to www.irs.gov/Form8843 for the latest information. For the year January 1—December 31, 2017, or other tax year beginning _____, 2017, and ending _____, 20__.	OMB No. 1545-0074 2017 Attachment Sequence No. 102
Department of the Treasury Internal Revenue Service	Your first name and initial _____ Last name _____	Your U.S. taxpayer identification number, if any _____
Fill in your addresses only if you are filing this form by itself and not with your tax return	Address in country of residence _____	Address in the United States _____
	Part I General Information	
1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ _____		
b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. _____		
2 Of what country or countries were you a citizen during the tax year? _____		
3a What country or countries issued you a passport? _____		
b Enter your passport number(s) ▶ _____		
4a Enter the actual number of days you were present in the United States during: 2017 _____ 2016 _____ 2015 _____		
b Enter the number of days in 2017 you claim you can exclude for purposes of the substantial presence test ▶ _____		

Enter your name, U.S. taxpayer ID (if you have one), foreign and U.S. addresses

1. a. Identify the visa status in which you most recently entered the U.S. and the date you first entered the U.S. on this visa.
 - b. In most cases, this is the same as the status you provided above, unless you have changed your status within the U.S.
 - If you changed your status within the U.S., identify your current immigration status and the status date of that change;
 - If you have not changed your status from above, identify the status again but do not provide a date.
2. Enter your country of citizenship. If you have dual citizenship, enter the country to which you have the closest connection.
3. Enter country issuing passport and number of most current passport.
4. a. Enter the actual number of days you were present in each of the years requested. Your I-94 travel history is available at <https://i94.cbp.dhs.gov/> for reference.
 - b. Enter the number of days you were present in 2017 in an exempt status. Exempt status means that days of presence were not countable towards the [substantial presence test](#). If you were present in more than one immigration status, be sure to only include the days in exempt





status. Note that only time spent in F, J, Q, M, A, and G statuses are potentially exempt; days spent in ALL other status are not exempt.

Part II – Teachers and Trainees (not applicable to F-1/J-1 students)

This section must be completed by J-1 non-students and their J-2 dependents. J-1 researchers are included in this category.

Part II Teachers and Trainees

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2017 ► _____

- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2017 ► _____

- 7 Enter the type of U.S. visa (J or Q) you held during: ► 2011 _____ 2012 _____
2013 _____ 2014 _____ 2015 _____ 2016 _____. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2011 through 2016)? Yes No
If you checked the “Yes” box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

- 5. If you taught or performed research at more than one U.S. institution during 2017, provide the information for the most recent one. University of Colorado information is provided below.

International Student and Scholar
Services
University of Colorado, Boulder
Center for Community
2249 Willard Loop Drive, Ste. S355
123 UCB
Boulder, CO 80309-0123
(303) 492-8057

Registrar’s Office
University of Colorado, Colorado
Springs
1420 Austin Bluffs Parkway
Colorado Springs, CO 80918
(719) 255-3361

International Student and Scholar
Services
University of Colorado, Denver
1380 Lawrence St., Ste. 932
Denver, CO 80204
(303) 315-2230

- 6. Enter the name and contact information for the specific director/program you were involved with at CU.





7. Identify the type of visa (J or Q) you held during the years requested. If your immigration status changed during the year and you have not obtained a new visa, you may attach a handwritten explanation to Form 8843.
8. Provide answer according to your personal situation.





Part III – Students

This section must be completed by F-1 and J-1 students and their F-2 or J-2 dependents.

Part III **Students**

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2017 ▶ _____

- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2017 ▶ _____

- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2011 _____ 2012 _____
2013 _____ 2014 _____ 2015 _____ 2016 _____. If the type of visa you held during any
of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar
years? Yes No
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to
establish that you do not intend to reside permanently in the United States.
- 13 During 2017, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status
in the United States or have an application pending to change your status to that of a lawful permanent
resident of the United States? Yes No
- 14 If you checked the "Yes" box on line 13, explain ▶ _____

9. If you attended more than one U.S. institution during 2017, provide the information for the one you attended at the end of the year. University of Colorado information is provided below.

International Student and Scholar Services
University of Colorado, Boulder
Center for Community
2249 Willard Loop Drive, Ste. S355
123 UCB
Boulder, CO 80309-0123
(303) 492-8057

Registrar’s Office
University of Colorado, Colorado Springs
1420 Austin Bluffs Parkway
Colorado Springs, CO 80918
(719) 255-3361

International Student and Scholar Services
University of Colorado, Denver
1380 Lawrence St., Ste. 932
Denver, CO 80204
(303) 315-2230

10. Enter the name and telephone number of your international student advisor. This information should be available on your immigration document (I-20 or DS-2019).





11. Identify the type of visa (F, J, Q, or M) you held during the years requested. If your immigration status changed during the year and you have not obtained a new visa, you may attach a handwritten explanation to Form 8843.
12. If you can answer 'Yes' to this question, then you may be considered a tax resident for the year and not obligated to complete this form. You should refer to the [substantial presence test](#) to clarify your tax residency. If, however, you are claiming nonresident tax status because of a closer connection to another country, you will be required to attach a statement to Form 8843. You can read more about claiming a closer connection, [here](#). The CU International Tax Office is unable to advise you on making a closer connection claim.
13. Answer, 'Yes' or 'No.'
14. Provide explanation, if you checked 'Yes' on line 13.

Parts IV and V - Professional Athletes and Individuals with a Medical Condition or Medical Problem

Leave these sections blank. They do not apply to F and J students and scholars.

Sign and date

Please be sure to sign and date your Form 8843, where indicated.

Sign here only if you are filing this form by itself and not with your tax return	Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.
	<p style="text-align: center;">▶ _____ ▶</p> <p style="text-align: center;">Your signature Date</p>

Form **8843** (2017)

How should I submit Form 8843?

Double check that you have completed all required fields, make a copy for your records and mail each individual 8843 to the address below.

If you had no U.S. income and, therefore, are not required to file a tax return with your 8843 mail the completed form to:

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

EMPLOYEE SERVICES



Spouses or dependents sending an 8233 without a tax return should submit their 8843 in a separate envelope.

If you are filing a U.S. income tax return, file Form 8843 with your 1040NR or 1040NR-EZ.



University of Colorado

Boulder | Colorado Springs | Denver | Anschutz Medical Campus

EMPLOYEE SERVICES