Form **8843**

Department of the Treasury
Internal Revenue Service

Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only.

For the year January 1—December 31, 1996, or other tax year beginning , 1996, and ending , 19 .

OMB No. 1545-1411

1996

Attachment Sequence No. **102**

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 Enter the type of U.S. visa (e.g., F, J, M, etc.) and visa number, if any, you held during 1996 and the date it was acquired ▶

b If the type of visa you held during 1996 changed, enter the new visa type and the date it was acquired ▶

2 Of what country were you a citizen during the tax year?

3a What country issued you a passport?

b Enter your passport number ▶

4a Enter the actual number of days you were present in the United States during:
1996 ________ 1995 ________ 1994 ________ .

b Enter the number of days in 1996 you claim you can exclude for purposes of the substantial presence test ▶

Part II Teachers and Trainees

5 Enter the name, address, and telephone number of the academic institution you attended during 1996 ▶

6 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 1996 ▶

7 Enter the type of U.S. visa (e.g., F, J, M, etc.), if any, you held during: ▶ 1990 ________ 1991 ________ 1992 ________ 1993 ________ 1994 ________ 1995 ________ . 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 (1990 through 1995)? . . . ☐ **Yes** ☐ **No**

If you answered "Yes" to line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the **Exception** explained on page 3.

Part III Students

9 Enter the name, address, and telephone number of the academic institution you attended during 1996 ▶

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 1996 ▶

11 Enter the type of U.S. visa (e.g., F, J, M, etc.), if any, you held during: ▶ 1990 ________ 1991 ________ 1992 ________ 1993 ________ 1994 ________ 1995 ________ . 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 answered "Yes" to 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 1996, 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 answered "Yes" to line 13, explain ▶

Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 1996 and the dates of competition ▶ ....

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶ ....

Note: *You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.*

Part V Individuals With a Medical Condition or Medical Problem

17a Describe the medical condition or medical problem that prevented you from leaving the United States ▶ ....

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ▶ ....

c Enter the date you actually left the United States ▶ ....

18 **Physician's Statement:**

I certify that ______________________________

Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

____

Name of physician or other medical official

____

Physician's or other medical official's address and telephone number

______________________________ ______________

Physician's or other medical official's signature Date

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ ______________________________ ▶ ______________

Your signature Date

Section references are to the Internal Revenue Code unless otherwise noted.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 7701(b) and its regulations require that you give us the information. We need it to determine if you can exclude days of presence in the United States for purposes of the substantial presence test. If you do not give us the information, you may be treated as a U.S. resident for U.S. income tax purposes.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

We may give this information to the Department of Justice as provided by law. We may also give it to cities, states, and the District of Columbia for use in administering their tax laws.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

	Form 8843 Parts I & II	Form 8843 Parts I & III	Form 8843 Parts I & IV	Form 8843 Parts I & V
Recordkeeping	13 min.	13 min.	13 min.	13 min.
Learning about the law or the form	7 min.	5 min.	4 min.	5 min.
Preparing the form	29 min.	34 min.	24 min.	34 min.
Copying, assembling, and sending the form to the IRS	17 min.	17 min.	17 min.	17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, see **How To File** on page 4.

General Instructions

Who Must File

If you are an alien individual, you must file Form 8843 or a similar statement to explain the basis of your claim that you can exclude days of presence in the United States for purposes of the substantial presence test because you:

- Were an exempt individual (other than a foreign government-related individual), or
- Were unable to leave the United States because of a medical condition or medical problem.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 1996. You meet this test if you were physically present in the United States for at least:

- 31 days during 1996, and
- 183 days during the period 1996, 1995, and 1994, counting all the days of physical presence in 1996 but only 1/3 the number of days of presence in 1995 and only 1/6 the number of days in 1994.

Note: *To claim the closer connection to a foreign country(ies) exception to the substantial presence test described in Regulations section 301.7701(b)-2, you must file* ***Form 8840,*** *Closer Connection Exception Statement for Aliens, or a similar statement.*

Days of Presence in the United States.—Generally, you are treated as being present in the United States on any day that you are physically present in the country at any time during the day. However, you do not count the following days of presence in the United States for purposes of the substantial presence test.

1. Days you regularly commuted to work in the United States from a residence in Canada or Mexico.

2. Days you were in the United States for less than 24 hours when you were traveling between two places outside the United States.

3. Days you were unable to leave the United States because of a medical condition or medical problem that developed while you were in the United States.

4. Days you were an exempt individual.

Exempt Individuals

For purposes of the substantial presence test, an exempt individual includes anyone in the following categories:

- A teacher or trainee (defined below).
- A student (defined on page 4).
- A professional athlete temporarily present in the United States to compete in a charitable sports event.
- An individual temporarily present in the United States as a foreign government-related individual.

Alien individuals with “Q” visas are treated as either students or teachers and trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. However, “Q” visa holders may only exclude days of presence after September 30, 1994. “Q” visas are issued to aliens participating in certain international cultural exchange programs.

Teachers and Trainees (Part II)

A teacher or trainee is an individual who is temporarily present in the United States under a “J” or “Q” visa (other than as a student) and who substantially complies with the requirements of the visa.

If you were a teacher or trainee under a “J” or “Q” visa, you are considered to have substantially complied with the visa requirements if you have not engaged in activities that are prohibited by U.S. immigration laws and could result in the loss of your “J” or “Q” visa status.

Even if you meet these requirements, you cannot exclude days of presence in 1996 as a teacher or trainee if you were exempt as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years. But see the **Exception** below.

If you qualify to exclude days of presence as a teacher or trainee, complete Parts I and II of Form 8843. If you have a “Q” visa, complete Part I and only lines 6 through 8 of Part II. On line 6, enter the name, address, and telephone number of the director of the cultural exchange program in which you participated.

Exception. If you were exempt as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years, you can exclude days of presence in 1996 as a teacher or trainee only if **all four** of the following apply.

1. You were exempt as a teacher, trainee, or student for any part of 3 (or fewer) of the 6 prior calendar years.

2. A foreign employer paid all your compensation during 1996.

3. You were present in the United States as a teacher or trainee in any of the 6 prior years.

4. A foreign employer paid all of your compensation during each of those prior 6 years you were present in the United States as a teacher or trainee.

For more details, get **Pub. 519**, U.S. Tax Guide for Aliens.

If you meet this exception, you must attach information to verify that a foreign employer paid all the compensation you received in 1996 and all prior years that you were present in the United States as a teacher or trainee.

Students (Part III)

A student is an individual who is temporarily present in the United States under an "F," "J," "M," or "Q" visa and who substantially complies with the requirements of the visa.

If you were a student under an "F," "J," "M," or "Q" visa, you are considered to have substantially complied with the visa requirements if you have not engaged in activities that are prohibited by U.S. immigration laws and could result in the loss of your visa status.

Even if you meet these requirements, you cannot exclude days of presence in 1996 as a student if you were exempt as a teacher, trainee, or student for any part of more than 5 calendar years unless you establish to the satisfaction of the IRS district director that you do not intend to reside permanently in the United States. The facts and circumstances to be considered in determining if you have demonstrated an intent to reside permanently in the United States include, but are not limited to:

1. Whether you have maintained a closer connection to a foreign country than to the United States (for details, see Pub. 519), and

2. Whether you have taken affirmative steps to change your status from nonimmigrant to lawful permanent resident.

If you qualify to exclude days of presence as a student, complete Parts I and III of Form 8843. If you have a "Q" visa, complete Part I and only lines 10 through 14 of Part III. On line 10, enter the name, address, and telephone number of the director of the cultural exchange program in which you participated.

Professional Athletes (Part IV)

A professional athlete is an individual who is temporarily present in the United States to compete in a charitable sports event. For details on charitable sports events, see Pub. 519.

If you qualify to exclude days of presence as a professional athlete, complete Parts I and IV of Form 8843.

Individuals With a Medical Condition or Medical Problem (Part V)

For purposes of the substantial presence test, do not count the days you intended to leave the United States but could not do so because of a medical condition or medical problem that developed while you were in the United States. Whether you intended to leave the United States on a particular day is determined based on all the facts and circumstances. For more details, see Pub. 519.

If you qualify to exclude days of presence because of a medical condition or medical problem, complete Part I and lines 17a through 17c. Have your physician or other medical official complete line 18.

How To File

Attach Form 8843 to your 1996 income tax return. If you do not have to file a return, send the form to the Internal Revenue Service Center, Philadelphia, PA 19255 by the due date (including extensions) for filing Form 1040NR or Form 1040NR-EZ. See the Instructions for Form 1040NR or Form 1040NR-EZ.

Penalty for Not Filing Form 8843 or a Similar Statement

If you do not file Form 8843 or a similar statement on time, you may not exclude the days you were present in the United States as a professional athlete or because of a medical condition or medical problem that developed while you were in the United States. Failure to exclude days of presence in the United States could result in your being considered a U.S. resident under the substantial presence test.

You will not be penalized if you can show by clear and convincing evidence that you took reasonable actions to become aware of the filing requirements and significant steps to comply with those requirements.