IRS Form 8843

Tips and Tricks

Center for International Education
California State University, East Bay
The aim of this presentation is to provide you with a general overview of Form 8843 as it applies to international students.

This workshop is for information purposes only and is NOT intended to be tax advice!!

If you have to file income taxes, we recommend using a tax service such as Sprintax or Glacier Tax Prep. Please note these companies are not officially endorsed by California State University, East Bay or the Center for International Education.

You are responsible for your own tax determination and compliance.
Why do we have to file Form 8843?

Form 8843 is a tax form used by foreign nationals to document the number of days spent outside the U.S. and to help determine tax responsibility.

Form 8843 is NOT a US income tax return!
Who has to file Form 8843?

All individuals who are classified as “Non Resident Aliens” for US tax purposes need to file Form 8843. This includes dependent spouses and children who are considered non resident aliens for tax purposes.

Each dependent must submit their own form.

*parents are eligible to sign the form for young children

- You were present in the US in the previous tax year
- You are a nonresident alien
- You are in the US under F-1, J-1, F-2 or J-2 status
Resident or Nonresident for tax purposes?

This is independent of your visa/immigration status!

- Generally, most international students and scholars who are on F, J, M, or Q visas are considered nonresident for tax purposes.
- International students in J1 and F1 status are automatically considered nonresident for the first 5 calendar years in the US.
- Scholars/Researchers (and their dependents) in J status are automatically considered nonresidents for 2 out of the last 6 calendar years in the US.
- If you have been in the US for longer than the 5 or 2 year periods, the Substantial Presence Test will determine your tax residency status.
How do you determine if you are a Non Resident Alien?

Non-Resident Alien - If you have been living in the USA as of Jan 1, 2018, you are considered a Non-Resident Alien for tax purposes.

Resident Alien - If you arrived in the USA on or before Dec 31, 2017, you are considered a Resident Alien for tax purposes.
How to file form 8843?

Form 8843 is typically attached to your 1040-NR income tax return.

If you’re filing form 1040-NR, you should mail form 8843 to the address shown in your tax return instructions.

If you have no income and are only filing Form 8843, you should print Form 8843 and mail it to:

Department of the Treasury,
Internal Revenue Service Center,
Austin, TX 73301-0215
What is the deadline for filing a Form 8843?

The 2023 deadline for filing Form 8843

With income- **18 April 2023**

Without Income- **15 June 2023**

It is important to file before the date to avoid any potential fines and penalties.
Q1: Can I file Form 8843 online?
Answer: Currently, NO! The only way to submit Form 8843 is to complete the paper form and mail it to IRS.

Q2: Do I need an SSN or ITIN to file form 8843?
Answer: You will NOT need a SSN or Individual Tax Identification Number (ITIN) unless you have been assigned one.
How to fill out form 8843?

**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, 2022, or other tax year beginning , 2022, and ending , 20 .

<table>
<thead>
<tr>
<th>Your first name and initial</th>
<th>Last name</th>
<th>Your U.S. taxpayer identification number, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fill in your addresses only if you are filing this form by itself and not with your tax return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Address in country of residence</td>
<td>Address in the United States</td>
<td></td>
</tr>
</tbody>
</table>
# How to fill out form 8843?

## Part 1: General Information

<table>
<thead>
<tr>
<th>Part I</th>
<th>General Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States:</td>
</tr>
<tr>
<td>1b</td>
<td>Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.</td>
</tr>
<tr>
<td>2</td>
<td>Of what country or countries were you a citizen during the tax year?</td>
</tr>
<tr>
<td>3a</td>
<td>What country or countries issued you a passport?</td>
</tr>
<tr>
<td>3b</td>
<td>Enter your passport number(s):</td>
</tr>
<tr>
<td>4a</td>
<td>Enter the actual number of days you were present in the United States during:</td>
</tr>
<tr>
<td></td>
<td>2022 2021 2020</td>
</tr>
<tr>
<td>4b</td>
<td>Enter the number of days in 2022 you claim you can exclude for purposes of the substantial presence test:</td>
</tr>
</tbody>
</table>
How to fill out form 8843?

**Part 2: Teacher and Trainees**

<table>
<thead>
<tr>
<th>Part II</th>
<th>Teachers and Trainees</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2022: California State University, East Bay 25800 Carlos Bee Blvd, Hayward, CA 94542 (510) 885-3000</td>
</tr>
<tr>
<td>6</td>
<td>For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022:</td>
</tr>
<tr>
<td>7</td>
<td>Enter the type of U.S. visa (J or Q) you held during: 2016 _________ 2017 _________ 2018 _________ 2019 _________ 2020 _________ 2021 _________ 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.</td>
</tr>
<tr>
<td>8</td>
<td>Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2016 through 2021)? □ 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.</td>
</tr>
</tbody>
</table>
How to fill out form 8843?

**Part 3: Student**

<table>
<thead>
<tr>
<th>9</th>
<th>Enter the name, address, and telephone number of the academic institution you attended during 2022:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>California State University, East Bay</td>
</tr>
<tr>
<td></td>
<td>25800 Carlos Bee Blvd, Hayward, CA 94542 (510) 885-3000</td>
</tr>
</tbody>
</table>

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022:

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2016 _______ 2017 _______
2018 _______ 2019 _______ 2020 _______ 2021 _______. 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 2022, 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:

Answer the rest of the questions according to your personal circumstances.
How to fill out form 8843?

Part 4 and Part 5:

Part IV  Professional Athletes
15  Enter the name of the charitable sports event(s) in the United States in which you competed during 2022 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. See instructions.

b  Enter the date you intended to leave the United States for the 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

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 taxpayer

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
How to fill out form 8843?

(Don’t forget to sign here)

When completed, make sure to mail it by
April, 18, 2023 or June 15, 2023

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

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