

Filing out Form 8843 for the 2021 Filing Season

For Nonresident Aliens who are:

Exempt from the Substantial Presence Test

Do not need to file a federal tax return

Filling out form 8843 agenda

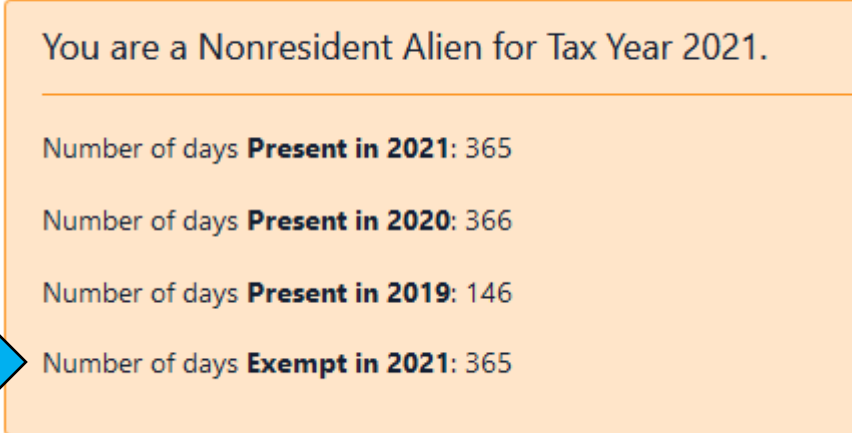
- General rules
- Information to gather
 - These instructions are for those filing form 8843 ONLY. If you are filing with your 1040-NR you should follow different instructions.
- Mechanics of filling out form 8843
- Background information (recommended)
 - Who is a nonresident alien
 - What is the substantial presence test
 - Who is exempt from the substantial presence test
- ❖ Use our tool to confirm you are a nonresident alien!

Who needs to file a form 8843

- If you are exempt from the substantial presence test:
 - You are on an F or J student visa for the first 5 years you are present in the U.S.
 - You are on a J non-student visa, and were not previously exempt for 2 out of the prior 6 years.
 - Applies to both -1 and -2 visa holders
- If you have U.S. income
 - You will file this with your 1040-NR return
- If you have NO U.S. income
 - You will only file this form

The easy way to tell if you are exempt from the Substantial Presence Test

- Use our “Am I A Nonresident Alien” tool
 - [Am I A Nonresident Alien?](#)
- Look at the bottom line of your results. If you have any days that are exempt for this tax year, you need to file a form 8843



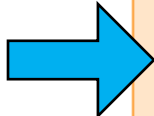
You are a Nonresident Alien for Tax Year 2021.

Number of days **Present in 2021**: 365

Number of days **Present in 2020**: 366

Number of days **Present in 2019**: 146

Number of days **Exempt in 2021**: 365



The general rules for form 8843

- If you are an exempt individual, you must file form 8843
 - If you have income subject to tax then you send it in with your income tax form.
 - If you have no wages you sign, date, & send it on its own
- You do not need an SSN or ITIN to fill out this form
- Students complete Parts I & III
- Teachers & trainees complete Parts I & II
- Due April 18th if you had taxable wages
 - June 15th otherwise
- Mail to:
 - Department of the Treasury
 - Internal Revenue Service Center
 - Austin, TX 73301-0215

Form 8843 for -2 visa holders

- Spouses and dependent children must also file this form if they are present on a -2 visa
 - They complete the same parts as the primary visa holder
 - Part 1 for their personal information
 - Part II or III with the same info as -1 visa holder
- Same rules as for the -1 visa holder for timing, where to send, etc.

Items Needed to Prepare Your Form 8843

- An ID number for the individual, if you have one
 - Social Security number
 - Individual Taxpayer Identification Number (ITIN)
 - Not required – it's not a problem if you don't have one if you only need this form
- Your passport & visa numbers, along with all U.S. entry/exit dates
 - You will need to enter your travel dates to and from the U.S. in the residency section. Forget when those were?
 - <https://i94.cbp.dhs.gov/i94/#/home>
 - Be sure to enter all prior visit dates and visa types
- Information about your school
 - Name, address and phone number for your school
 - Name, address, and phone number of the director of the academic or other specialized program
 - Can be your ISSS contact
- A blank form 8843
 - Here's the form on the IRS website: <https://www.irs.gov/pub/irs-pdf/f8843.pdf>

Next you need to do some math on your entry and exit days

- You need to count the number of days you were present in the US during 2021, 2020, 2019
 - You can manually calculate this from your I-94 / travel history information
 - You can also use this online calculator to do the math for you:
 - [Am I A Nonresident Alien Tool](#)

Filling out Form 8843 for Exempt Individuals

- Part I – General information for all individuals

- First name
- First letter of middle name (if you have one)
- Last Name

- Taxpayer ID (SSN/ITIN), if you have one

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			

- Address in your home country

- Address here in the U.S.

Filling out Form 8843 for Exempt Individuals

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:
 2021 _____ 2020 _____ 2019 _____
- b Enter the number of days in 2021 you claim you can exclude for purposes of the substantial presence test ▶ _____

Question	Information
1a	Current visa type: F-1, J-1, F-2, etc.
1b	Did you ever change your visa? <ul style="list-style-type: none"> • If no: same answer as 1a • If yes, answer from 1a, date your visa changed, old visa type
2	Country(ies) you are a citizen of
3a	Country(ies) that issued your passport
3b	Passport number. If you have more than one, make sure to identify which country goes with which number.
4a	Enter the number of days you were physically present in the U.S. during each of those years. See your Am A I Nonresident Alien tool results. Must be a number, can be 0.
4b	See your Am A I Nonresident Alien tool results. Usually whatever number you have for year 2021 from 4a

Form 8843 for Exempt Individuals Teachers/Researchers/Scholars

Enter the number of days in 2021 you claim you can exclude for purposes of the substantial presence test.

Part II Teachers and Trainees

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2021 ▶ _____

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2021 ▶ _____

7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2015 _____ 2016 _____
 2017 _____ 2018 _____ 2019 _____ 2020 _____. 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 (2015 through 2020)? 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.

Question	Information
5	For teachers, researchers, scholars: name, address, and phone number where you taught. Other visa types leave blank.
6	For trainees: name, address, and phone number where you taught. Other visa types leave blank.
7	If you had a J or Q visa during any of these years, enter J/Q in the appropriate year. If you didn't hold a J or Q visa in that year, leave blank. If you changed your visa during a year, put the visa that you had at the end of the year. You also need to include a note that says what your original visa was, date of change, and new visa.
8	Check No. This is a question to confirm you are an exempt individual. See slides at end for details on the test.

Form 8843 for Exempt Individuals Students

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2021 ► _____

- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2021 ► _____

- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ► 2015 _____ 2016 _____
 2017 _____ 2018 _____ 2019 _____ 2020 _____. 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.

Question	Information
9	Enter the name, address, and phone number of the school you attended in 2022. You can use the ISSS contact information. If you attended multiple schools, enter the one you were attending at the end of the year.
10	Enter the name, address, and phone number of the director of the program at the school you attended in 2021. You can use the ISSS contact information. If you attended multiple schools, enter the one you were attending at the end of the year.
11	If you had a F, J, M, or Q visa during any of these years, enter that visa in the appropriate year. If you didn't hold one of those visas in that year, leave blank. If you changed your visa during a year, put the visa that you had at the end of the year. You also need to include a note that says what your original visa was, date of change, and new visa.

Form 8843 for Exempt Individuals Students

If three years elapsed, attach a statement showing the new test 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 2021, 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 ► _____

Question	Information
12	Check No. This is a question to confirm you are an exempt individual. See slides at end for details on the test.
13	Answer yes or no based on any actions you have taken. Entering the green card lottery does not count as a yes. Winning does count as a yes.
14	If 13 is yes, explain what steps you've taken.

Sign and date at the bottom of the second page

Form 8843 (2021) Page **2**

Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2021 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 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.
▶ _____ <small>Your signature</small>	▶ _____ <small>Date</small>

Form 8843 (2021)

Example - Lisa Hui

- F1 student from China
- Arrived in U.S. on 8/8/2019
 - She went home to China 5/24/2020 – 8/31/2020
- No SSN or ITIN
 - Address for OISS:
 - Coxe Hall 32 Sayre Drive Bethlehem, PA 18015-3123
 - OISS Contact: Olga Scarpero
- Passport # 123456789

Lisa's Am I A Nonresident Alien Tool Results

Select Tax Year

Enter Your Visits

Please enter the entry and exit dates, along with the visa you held for that visit, for **all** of your visits to the United States. If you do not enter all of your lifetime visits and your correct visa information, then the results provided in this tool may not be accurate. You can view your travel history at (<https://i94.cbp.dhs.gov/i94/#/home>).

Your most recent visit can have no exit date, if you are still present in the US on that same visit.

Visa	Entry Date	Exit Date	
F-1 Student ×	08/08/2019 📅	05/24/2020 📅	Remove Visit
F-1 Student ×	08/31/2020 📅	MM/DD/YYYY 📅	Remove Visit

[Add another visit](#)

You are a Nonresident Alien for Tax Year 2021.

Number of days **Present in 2021**: 365

Number of days **Present in 2020**: 268

Number of days **Present in 2019**: 146

Number of days **Exempt in 2021**: 365

We strongly recommend that you print your results or take screenshots for reference.

Lisa's Form 8843

Form 8843 Department of the Treasury Internal Revenue Service	<p align="center">Statement for Exempt Individuals and Individuals With a Medical Condition</p> <p align="center">For use by alien individuals only.</p> <p align="center">▶ Go to www.irs.gov/Form8843 for the latest information.</p> <p align="center">For the year January 1 – December 31, 2021, or other tax year beginning _____, 2021, and ending _____, 20__.</p>		OMB No. 1545-0074 2021 Attachment Sequence No. 102
Your first name and initial Lisa	Last name Hui	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 Chunjiu Rd. Songjiang District Shanghai, China	Address in the United States 200 University Ave #1 Bethlehem, PA 18015	
Part I General Information			
1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ F1 08/08/2019			
b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. F1			
2 Of what country or countries were you a citizen during the tax year? China			
3a What country or countries issued you a passport? China			
b Enter your passport number(s) ▶ 123456789			
4a Enter the actual number of days you were present in the United States during: 2021 365 2020 268 2019 146			
b Enter the number of days in 2021 you claim you can exclude for purposes of the substantial presence test ▶ 365			

Lisa's Form 8843

Enter the number of days in 2021 you claim you can exclude for purposes of the substantial presence test. 303

Part II Teachers and Trainees

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2021 ▶ _____

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2021 ▶ _____

7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2015 _____ 2016 _____
2017 _____ 2018 _____ 2019 _____ 2020 _____. 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 (2015 through 2020)? 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.

Part III Students

Lisa's Form 8843

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2021 ▶ (610) 758-4977
Lehigh University Coxe Hall 32 Sayre Drive Bethlehem, PA 18015-3123
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2021 ▶ Olga Scarpero (610) 758-4977
Coxe Hall 32 Sayre Drive Bethlehem, PA 18015-3123
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2015 _____ 2016 _____
2017 _____ 2018 _____ 2019 F 2020 F . 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 2021, 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 ▶ _____

Sign and date at the bottom of the second page

Form 8843 (2021) Page **2**

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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	<p><small>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.</small></p> <p style="text-align: center;"><i>Lisa Hui</i></p> <p style="text-align: center;">▶ _____ ▶ 03/01/2022</p> <p style="text-align: center;"><small>Your signature</small> <small>Date</small></p>
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Form **8843** (2021)

Background Information

Who is a nonresident alien?

Aliens

Residents and Nonresidents

- An “alien” is anyone who is not a citizen of the U.S., either by birth or naturalization
 - A resident alien is taxed the same as U.S. citizens
 - Has been here “long enough”
 - Some can still get treaty benefits
 - A nonresident alien is anyone who
 - has not been granted permanent resident status by the USCIS (the “green card” test), and
 - has not passed the substantial presence test
 - This test determines “long enough”
 - This test does not apply to an exempt individual
 - See Publication 519

Substantial Presence Test

- To meet this test, you must be physically present in the United States on at least:
 1. 31 days during 2021, and
 2. 183 days during the 3-year period that includes 2021, 2020, and 2019, counting:
 - a. All the days you were present in 2021, and
 - b. 1/3 of the days you were present in 2020, and
 - c. 1/6 of the days you were present in 2019.

Who Is an Exempt Individual?

- An “exempt individual” does not count days present in the U.S. toward the substantial presence test
 - Exempt from the SPT, NOT exempt from paying taxes!
- Exempt individual defined:
 - A student with an F-1, J-1, M-1 or Q-1 visa for the first 5 calendar years in the U.S.
 - For a continuous visit: 2017, 2018, 2019, 2020, 2021
 - Lifetime exemption, so a previous visit with a student visa will count
 - Any part of a calendar year counts – even just 1 day!

Who Is an Exempt Individual?

- Exempt individual continued:
 - A teacher or trainee with a J-1 or Q-1 non-student visa who was not previously exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years in the U.S.
 - Calendar years: 2015-2020

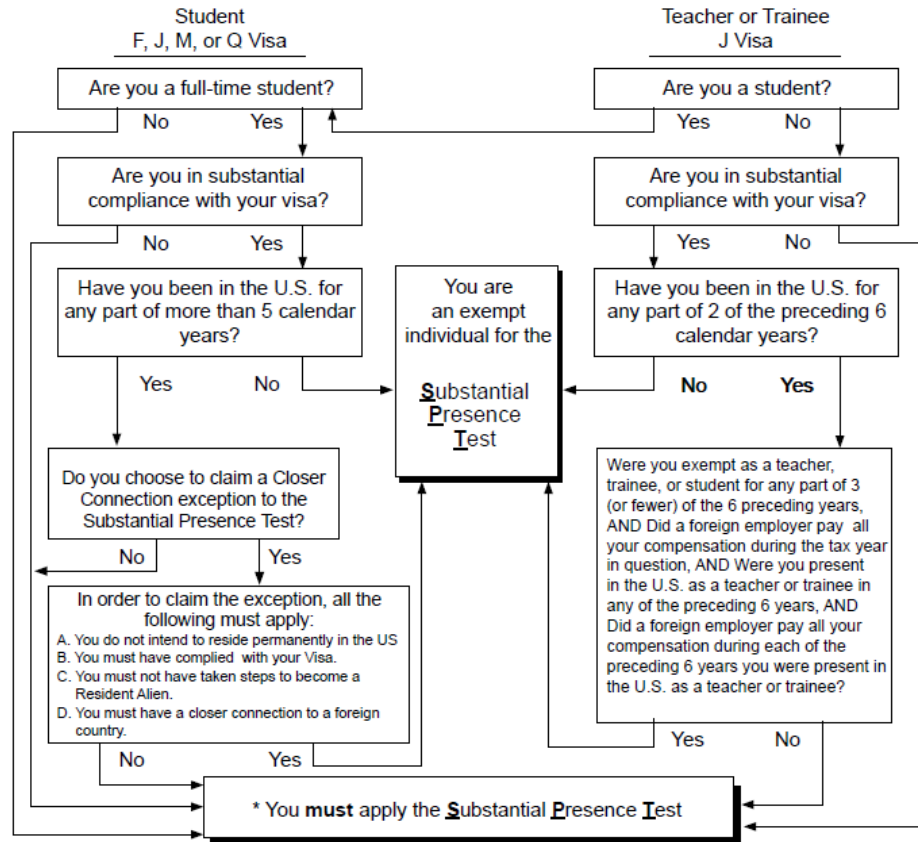
	TY-7	TY-6	TY-5	TY-4	TY-3	TY-2	TY-1	Current	
	2014	2015	2016	2017	2018	2019	2020	2021	Status
Jane							J-1	J-1	Exempt
Jill						J-1	J-1	J-1	Non-Exempt
Joanne	F-1	F-1	F-1					J-1	Non-Exempt
Julie	J-1	J-1						J-1	Exempt

- Family members with F-2, J-2, M-2 or Q-2 visas fall under the same rules
- Before and after the period of exemption the individual is subject to the Substantial Presence Test

Flowchart for exempt individuals

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 the Substantial Presence Test (SPT).



Purpose of form 8843 is to claim exempt days.
Only file this if you are exempt from SPT. ²⁶

Who Is a Resident Alien?

- A student (F or J visa) present in the U.S. longer than 5 calendar yrs who passes the substantial presence test
- A teacher or researcher (J visa) present in the U.S. longer than 2 calendar yrs who passes the substantial presence test
- A nonresident or dual-status alien who is married to a resident at yr end & elects to be treated as a resident for the whole yr

Dual-Status Aliens

- Part yr nonresident & part yr resident
- Must follow special filing requirements
- Most commonly occurs when the taxpayer
 - Enters the U.S. and passes substantial presence test in the year of arrival.
 - Is an exempt individual and receives permanent resident status during the year.
 - Leaves the U.S. after passing the substantial presence test for the year of departure.
- Not common for students and scholars