

# Filing out Form 8843 for the 2019 Filing Season

For Nonresident Aliens who are Exempt  
from the Substantial Presence Test



# 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 1040NR or 1040NR-EZ 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
- ❖ Suggest you review this to confirm you are a nonresident alien!

# 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
- ▶ 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 I for their personal information
  - Part II or III with the same info as -1 visa holder
- ▶ Due July 15<sup>th</sup>
- ▶ Mail to:  
Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301-0215

# 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 no 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 telephone number of the director of the academic or other specialized program
    - Can be the OISS

# First 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 2019, 2018, 2017
- ▶ Double click on this spreadsheet to enter your dates
  - Must have only 1 year per row

Arrived	Left	Year	Days			
8/25/2017	12/31/2017	2017	129			
1/1/2018	5/20/2018	2018	140			
8/15/2018	12/31/2018	2018	139			
1/1/2019	12/31/2019	2019	365			
		1900	1			
		1900	1			
		1900	1			
		1900	1			
		1900	1			
		1900	1	2017	2018	2019
Total				129	279	365

# 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
<b>Fill in your addresses only if you are filing this form by itself and not with your tax return</b>	Address in country of residence	Address in the United States	
<b>Part I</b> General Information			

- Address in your home country

- Address here in the U.S.



# Form 8843 for Exempt Individuals

<b>Part I General Information</b>	
<b>1a</b>	Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶
<b>b</b>	Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.
<b>2</b>	Of what country or countries were you a citizen during the tax year?
<b>3a</b>	What country or countries issued you a passport?
<b>b</b>	Enter your passport number(s) ▶
<b>4a</b>	Enter the actual number of days you were present in the United States during: 2019      2018      2017
<b>b</b>	Enter the number of days in 2019 you claim you can exclude for purposes of the substantial presence test ▶

## Part II Teachers and Trainees

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"> <li>If no: same answer as 1a</li> <li>If yes, answer from 1a, date your visa changed, old visa type</li> </ul>
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 earlier table where you entered entry and exit dates to calculate this. Must be a number, can be 0.
4b	Enter whatever number you have for year 2019 from 4a

# Form 8843 for Exempt Individuals Teachers/Researchers/Scholars

**Part II Teachers and Trainees**

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2019 ►

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2019 ►

7 Enter the type of U.S. visa (J or Q) you held during: ► 2013 2014 2015 2016 2017 2018 . 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 (2013 through 2018)? ☐ 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	Type of visa you held in each of those years: F, J, B, etc. If you didn't hold a 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 2019 ►
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2019 ►
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ► 2013 2014 2015 2016 2017 2018 . 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 2019. You can use the OISS 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 2019. You can use the OISS contact information. If you attended multiple schools, enter the one you were attending at the end of the year.
11	Type of visa you held in each of those years: F, J, B, etc. If you didn't hold a 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.

# Form 8843 for Exempt Individuals Students

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 2019, 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

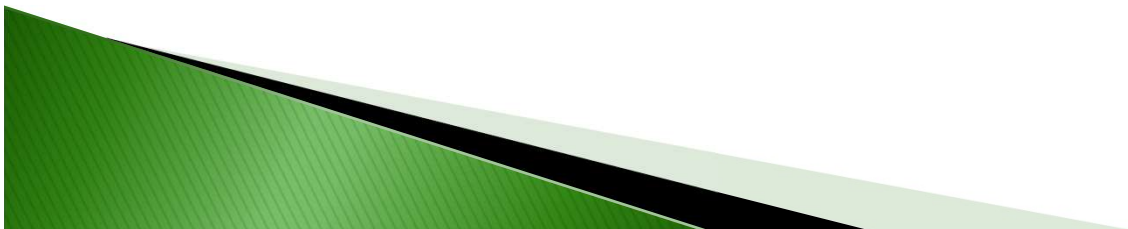
14 If you checked the "Yes" box on line 13, explain ►

For Benarwen Reduction Act Notice, see instructions. Form 8843 (2019)

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.

# Example – Lisa Hui

- ▶ F1 student from China
- ▶ Arrived in U.S. on 8/8/2017
  - She went home to China 5/24/18 – 8/31/18
- ▶ Worked on campus in 2019
- ▶ Filed tax returns in March 2019:
  - 2018 Federal 1040NR-EZ: Paid \$350 in tax, got \$275 refund
  - 2018 PA & Local: Paid \$261 in State tax, \$85 in local tax
- ▶ Studying accounting at Lehigh
  - Address for OISS:
    - Coxe Hall 32 Sayre Drive Bethlehem, PA 18015-3123
  - OISS Contact: Jeanne Ma
- ▶ Passport # 123456789



# Lisa's Form 8843

Form <b>8843</b>  Department of the Treasury Internal Revenue Service	<b>Statement for Exempt Individuals and Individuals With a Medical Condition</b> For use by alien individuals only.  ▶ Go to <a href="http://www.irs.gov/Form8843">www.irs.gov/Form8843</a> for the latest information. For the year January 1—December 31, 2019, or other tax year beginning _____, 2019, and ending _____, 20____.	OMB No. 1545-0074  <div style="font-size: 2em; font-weight: bold;">2019</div> Attachment Sequence No. <b>102</b>
Your first name and initial: <b>LISA</b> Last name: <b>HUI</b> Your U.S. taxpayer identification number, if any: _____		
<div style="display: flex;"> <div style="width: 20%; font-size: 0.8em;"> <b>Fill in your addresses only if you are filing this form by itself and not with your tax return</b> </div> <div style="width: 80%;"> <div style="display: flex;"> <div style="width: 50%;">           Address in country of residence   <b>Chunjiu Rd, Songjiang District, Shanghai, China</b> </div> <div style="width: 50%;">           Address in the United States   <b>200 University Ave Apt #1 Bethlehem, PA 18105</b> </div> </div> </div> </div>		
<b>Part I General Information</b>		
1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ <b>F-1 08/08/2017</b>		
b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. <b>F-1 STUDENT</b>		
2 Of what country or countries were you a citizen during the tax year? <b>CHINA, PEOPLE'S REPUBLIC OF</b>		
3a What country or countries issued you a passport? <b>CHINA, PEOPLE'S REPUBLIC OF</b>		
b Enter your passport number(s) ▶ <b>123456789</b>		
4a Enter the actual number of days you were present in the United States during: 2019 <b>365</b> 2018 <b>267</b> 2017 <b>146</b>		
b Enter the number of days in 2019 you claim you can exclude for purposes of the substantial presence test ▶ <b>365</b>		
<b>Part II Teachers and Trainees</b>		



# Lisa's Form 8843

17 Enter the number of days in 2019 you claim you can exclude for purposes of the substantial presence test. 365

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**Part II Teachers and Trainees**

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2019 ▶  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2019 ▶  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7 Enter the type of U.S. visa (J or Q) you held during: ▶      2013 \_\_\_\_\_      2014 \_\_\_\_\_  
2015 \_\_\_\_\_      2016 \_\_\_\_\_      2017 \_\_\_\_\_      2018 \_\_\_\_\_. 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 (2013 through 2018)? . . . . . ☐ 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.

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**Part III Students**



14

# Background Information

# Tax Responsibility Concepts

- ▶ It is every person's individual responsibility to calculate and pay their own taxes
  - Filing your taxes is how you tell the IRS what you have calculated
  - You may need to do this even if you owe no taxes
  - Each taxpayer is ultimately responsible for the information on their tax returns
- ▶ If a person is in the U.S. "long enough", they pay taxes like a citizen or permanent resident
  - "Long enough" is complicated....

# Who is a nonresident alien?

# Aliens

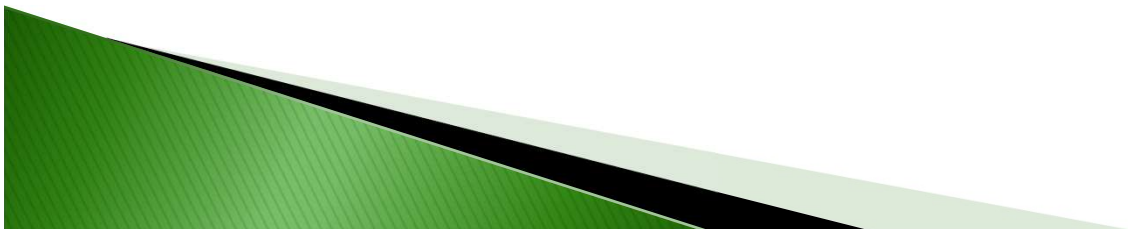
## Residents and Nonresidents

- ▶ 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 2019, and
  2. 183 days during the 3-year period that includes 2019, 2018, and 2017, counting:
    - a. All the days you were present in 2019, and
    - b. 1 / 3 of the days you were present in 2018, and
    - c. 1 / 6 of the days you were present in 2017.



# Common Visa Types

- ▶ F visa: Academic students
- ▶ M visa: Vocational students
- ▶ J visa: Exchange visitors
  - Professors or scholars
  - Research assistants
  - Students
  - Trainees
  - Teachers
- ▶ Q visa: Cultural exchange
  
- ▶ <https://www.uscis.gov/working-united-states/students-and-exchange-visitors>
  
- ▶ <https://i94.cbp.dhs.gov/I94/#/home>
  - To see entry / exit dates

# 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: 2015, 2016, 2017, 2018, 2019
    - 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: 2013-2018

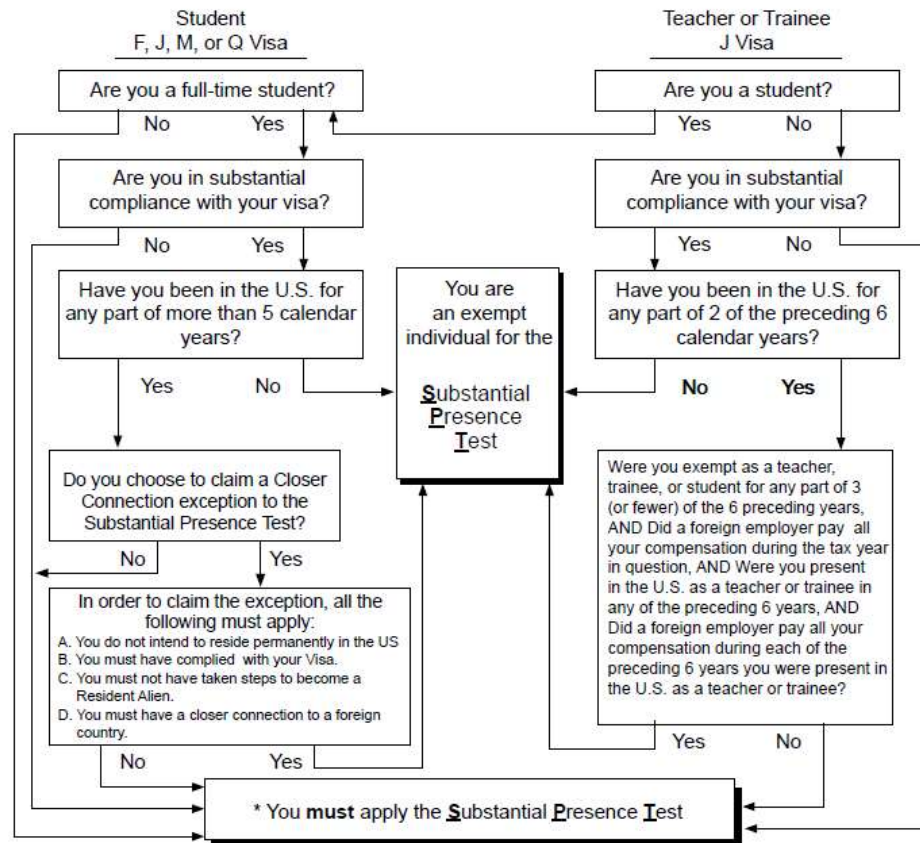
	TY-7	TY-6	TY-5	TY-4	TY-3	TY-2	TY-1	Current	
	2012	2013	2014	2015	2016	2017	2018	2019	Status
Jane							J-1	J-1	Exempt
Jill						J-1	J-1	J-1	Non-Exempt
Joanne	F-1	F-1	F-1					J-1	Non-Exempt
Julie	J-1	J-1						J-1	Exempt

- 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).

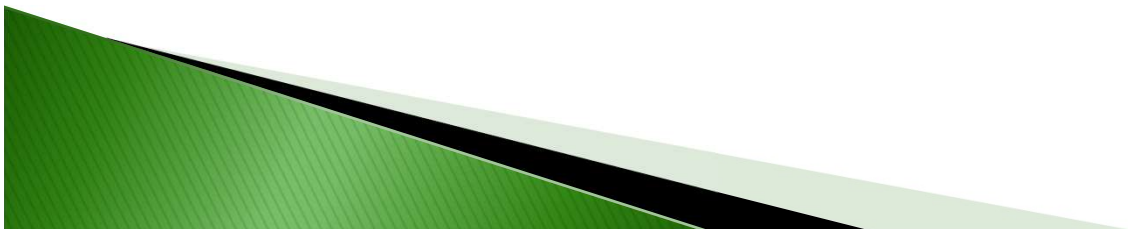


Purpose of form 8843 is to claim exempt days.  
Only file this if you are exempt from SPT.



# 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

