

How to fill out Form 8843

International students and scholars present in the U.S. during a particular tax year file this form. If they earned income, there are additional forms to file. This presentation is not an authoritative instruction because individual situations vary, but this may help provide basic understanding. The more complicated your situation, the more you need a qualified tax advisor to assist. If you decide to file the Form 8843 on your own, you are fully responsible for your answers and your filing actions.

Federal Tax [Form 8843](https://www.irs.gov/forms) can be found online at www.irs.gov/forms

1. F-1/J-1 students and scholars for the first 5 years in the U.S. are considered Exempt Individuals and if they didn't earn any income, they only need to fill out the 8843.
2. Make sure that the current tax year appears in the top right corner. In this example, Tax year 2021 is filed in the first few months of calendar year 2022.
3. Enter you name in the first line as instructed (first name, middle initials, last name). Your name should always match your passport. Do not use FNU or LNU.
4. If you have a Social Security Number (SSN) or another ITIN number, enter it as you taxpayer identification number. If you don't have an SSN or ITIN, leave the field empty.
5. If you are filing additional tax forms because you earned income, you can skip the address section. Otherwise fill in both your foreign address and your current address in the U.S.

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|---|---|--|
| 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, 2021, or other tax year beginning _____, 2021, and ending _____, 20____. | OMB No. 1545-0074 2021 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: 2021 _____ 2020 _____ 2019 _____ | | |
| b 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 ▶ _____ _____ _____ | | |

(continued)

PART 1: General Information

1a. Type of Visa you had when you entered the U.S. For example: "F-1". Include the date you entered the U.S. based on your I-94 or entry stamp in your passport .

1b. Enter your current immigration status. For example: "F-1 Student". If you have changed status since arriving to the U.S., note your current status and give the date your new status was approved.

2. Citizenship. Enter all countries where you were a citizen during the tax year. (Most will enter just one country, but dual citizens enter both countries of citizenship. If you have become a U.S. citizen or permanent resident, this form is not for you.)

3a. What country's passport do you have? (Dual citizens list both countries.)

3b. Enter your passport number. (Dual citizens list both numbers.)

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| 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: 2021 _____ 2020 _____ 2019 _____ | | |
| b 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 ▶ _____ _____ _____ | | |

(continued)

PART 1: General Information

4a. For each year, count the number of days you were present in the U.S. If you traveled outside the U.S. or went home over break, don't count the days you were outside the U.S. If this is your first year in the U.S., only count from the day of your arrival. Include days of arrival and departure because you were present part of the day. You can use the entry stamps in your passport or the travel history page of your I-94.

4b. Typically whatever number you entered in 4a.

Substantial Presence is used to determine how long an international student or scholar is still considered a non-resident alien for tax purposes. Those present for a longer time in the U.S. will be considered in a different category. On page 3 of the Form 8843 there is an explanation.

If you have been in the U.S. for at least one day in five calendar years, this form is no longer for you. (Seek assistance from a tax professional.)

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| 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: 2021 _____ 2020 _____ 2019 _____ | | |
| b 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 ▶ _____ _____ _____ | | |

J-1 International Scholars or Trainees will fill out Part II. (Go to slide #6 for a guide.)

F-1 and J-1 students will skip to Part III Explained on this slide.

9. Enter the information for the University of New Haven, 300 Boston Post Road, West Haven, CT 06516. Tel. 203-932-7000. If you attended more than one school because you transferred, include information for the other school.
10. Enter your academic program coordinator or dean of your college and repeat the address and phone of the University.
11. If you were present in the U.S. in any of the years listed, enter the type of visa you had when you were in the U.S. that year. As instructed, you will make note of any years in which you changed your status *while inside the U.S.* (if applicable).
12. If you check yes to line 12, then you probably no longer need this form because you will be considered in a different category.
13. If you began an application to become a permanent resident during the tax year, check yes and complete field 14.
14. Give the date you filed, case number, whether it is still pending or approved. If you have filed for permanent resident, then you probably no longer need this form because you will be considered in a different category.

you meet the Exception explained in the instructions.

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.

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 ▶ _____

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(Students, skip this slide and go to Slide #7.)

J-1 Scholars and Trainees will complete Part II.

5. Scholars (including research scholars): Enter the information for the University of New Haven, 300 Boston Post Road, West Haven, CT 06516. Tel. 203-932-7000.

6. Trainees: Enter your academic program coordinator and repeat the address and phone of the University.

7. If you were present in the U.S. in any of the years listed, enter the type of visa you had when you were in the U.S. that year. As instructed, you will make note of any years in which you changed your status while inside the U.S. (if applicable).

8. If you check yes to line 8, then you probably no longer need this form because you will be considered in a different category.

Continue to Slide #7

b 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.

Skip over the sections for Athletes and People with a Medical Condition. Even if you are an athlete or have a medical condition, these sections do not apply to you. You are filing only because you are an F-1/J-1 student or scholar.

If you did not earn any income in the tax year, and you are only submitting Form 8843, sign at the bottom of page 2.

Mail Form 8843 to the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 by the due date (usually April 15).

If you earned income in the tax year and are filing a Form 1040-NR or 1040-NREZ, attach Form 8843 to it. Mail your tax return documents together by the due date to the address shown in your tax return instructions.

If any of this seems like it doesn't fit your situation, please consult with a qualified tax attorney or specialized tax service.

UIS does not have legal authority to instruct you on your taxes. Consider this presentation only a guide for better understanding. If you decide to fill out the Form 8843 on your own, you are responsible for your answers and your filing actions.

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| | 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. | |
| | ▶ _____ | ▶ _____ |
| | Your signature | Date |
| | | Form 8843 (2021) |