Form 8843

Non-resident aliens (NRAs) in F, J, M or Q visa status who were in the US for even 1 day in 2022 must file Form 8843.

It is the law.
Form 8843

Who Does Not Complete the 8843:

1. Individuals who were in the US in H-1B or another visa status (B, VW, H, etc.) do not complete the 8843.

2. Individuals who were classified as Residents for Tax Purposes (RA) in 2022 do not complete the 8843. This is true even if the RA is in F, J, M or Q visa status. (Contact Devon Slough in OIT if you need assistance determining whether you are an NRA or RA.)
Form 8843

Quick Explanation:

Form 8843 is an information statement that is filed with the IRS and demonstrates that you should not be taxed on your worldwide income (as US citizens and residents for tax purposes must be taxed on their worldwide income.)

If required to do so, filing Form 8843 is mandated by Treasury Regulations 301.7701(b)-8(a)(2) and (b)(2).
Form 8843

Long Explanation:

The 8843 is an SPT (substantial presence test) that counts the number of days an individual has been in the US over current and past years.

In very basic terms, the IRS looks at non-US persons as either residents for tax purposes (RA) or non-residents for tax purposes (NRA). Form 8843 determines whether the individual is an RA or NRA. Based on this determination, the individual is taxed appropriately.

For example, an RA usually has FICA (Social Security, Medicare and Unemployment Insurance) withheld from paychecks during summer employment, but an NRA does not.

Some individuals do not need to count days – these individuals are termed “exempt from counting days.” An exempt individual can be someone who is temporarily present in the US under an F, J, M or Q visa.

NOTE: You can not exclude days of presence in 2022 if you were exempt as a teacher, trainee or student for any part of more than 5 calendar years unless you reestablish residency (i.e. you have gone home for more than 365 days in between visas.)
Form 8843

No Income Earned in US:
If you do not have to file a federal income tax return (1040-NR) but you were in the US in 2022 as an NRA for even one day (called a day of presence) on a nonimmigrant visa (F, J, M or Q), you still must submit a Form 8843.

Mailing Address: Department of the Treasury
                Internal Revenue Service
                Austin, TX 73301-0215

Due Date: June 15, 2023

Income Earned in US:
If you are filing a federal income tax return (1040-NR), you must submit the 8843 with your tax return. Attach the 8843 to your income tax return and mail the two documents together.

Mailing Address: Department of the Treasury
                Internal Revenue Service
                Austin, TX 73301--0215

Due Date: April 18, 2023

Form 8843 cannot be submitted electronically. It must be mailed to the IRS.
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 _______________

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:

1b 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?

3b Enter your passport number(s):
By completing Lines #4a and #4b, you are determining whether you can be considered by the IRS to be an exempt individual (i.e. an NRA).

If you do not remember the exact number of days you were in the US in a particular year, you can get your travel history at https://i94.cbp.dhs.gov/i94/#/home when you view your travel history.
### Part II Teachers and Trainees

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2022:

[Blank space for name, address, and telephone number]

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022:

[Blank space for name, address, and telephone number]

7 Enter the type of U.S. visa (J or Q) you held during:

<table>
<thead>
<tr>
<th>Year</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
</tr>
</thead>
</table>

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 (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.
Line #10: List Krittika Onsanit in International Education as the director of the academic program. (Her telephone number is 804-287-6499.) Skip Part IV and Part V.
Sign the form as required.