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	tment of the Treasury	For use by alien individuals only. For the year January 1—December 31, 2000, or other tax year				
Internal Revenue Service Your first name and initial		beginning , 2000, and ending Last name		, 20 Your U.S. t		
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2000

Attachment Sequence No. 102

Your first name and in	nitial	Last name			Your U.S. taxpayer identification number, if any				
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Form	8843 (2000)		Page 2
Pa	rt IV P	rofessional Athletes	
15	competit	name of the charitable sports event(s) in the United States in which you competed durin on ►	-
16	Enter the event(s)	a name(s) and employer identification number(s) of the charitable organization(s) that k	penefited from the sports
	Note: Yo	u must attach a statement to verify that all of the net proceeds of the sports event(s) were co ion(s) listed on line 16.	
Pa	rtV Ir	dividuals With a Medical Condition or Medical Problem	
17a	Describe	the medical condition or medical problem that prevented you from leaving the United Sta	ates ►
b		date you intended to leave the United States prior to the onset of the medical condition or n $7a$ >	nedical problem described
с	Enter the	date you actually left the United States ►	
18	Physicia	n's Statement:	
	I certify t	hat	
		Name of taxpayer	
		ble to leave the United States on the date shown on line 17b because of the medical con d on line 17a and there was no indication that his or her condition or problem was preexi	
		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
only are this itse	here if you filing form by f and with	Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all informatik knowledge.	
	r tax	Your signature	Date

Form 8843 (2000)

General Instructions

Section references are to the Internal Revenue Code.

Note: You can download forms and publications from the IRS Internet Web Site at **www.irs.gov**.

Who Must File

If you are an alien individual, you must file Form 8843 to explain the basis of your claim that you can exclude days of presence in the United States for purposes of the substantial presence test because you:

• Were an exempt individual (other than a foreign government-related individual) or

• Were unable to leave the United States because of a medical condition or medical problem.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2000. You meet this test if you were physically present in the United States for at least:

31 days during 2000 and

• 183 days during the period 2000, 1999, and 1998, counting all the days of physical presence in 2000 but only 1/3 the number of days of presence in 1999 and only 1/6 the number of days in 1998.

Note: To claim the closer connection to a foreign country(ies) exception to the substantial presence test described in Regulations section 301.7701(b)-2, you must file **Form 8840**, Closer Connection Exception Statement for Aliens.

Days of presence in the United States. Generally, you are treated as being present in the United States on any day that you are physically present in the country at any time during the day. However, you do not count the following days of presence in the United States for purposes of the substantial presence test.

1. Days you regularly commuted to work in the United States from a residence in Canada or Mexico.

2. Days you were in the United States for less than 24 hours when you were traveling between two places outside the United States.

3. Days you were temporarily in the United States as a regular crew member of a foreign vessel engaged in transportation between the United States and a foreign country or a possession of the United States unless you otherwise engaged in trade or business on such a day.

4. Days you were unable to leave the United States because of a medical condition or medical problem that

developed while you were in the United States.

5. Days you were an exempt individual.

Exempt Individuals

For purposes of the substantial presence test, an exempt individual includes anyone in the following categories.

• A teacher or trainee (defined on this page).

• A student (defined on this page).

• A professional athlete temporarily present in the United States to compete in a charitable sports event.

• An individual temporarily present in the United States as a foreign government-related individual.

Alien individuals with "Q" visas are treated as either students or teachers and trainees and, as such, are exempt individuals for purposes of the substantial presence test if they otherwise qualify. "Q" visas are issued to aliens participating in certain international cultural exchange programs.

Part II—Teachers and Trainees

A teacher or trainee is an individual who is temporarily present in the United States under a "J" or "Q" visa (other than as a student) and who substantially complies with the requirements of the visa.

If you were a teacher or trainee under a "J" or "Q" visa, you are considered to have substantially complied with the visa requirements if you have not engaged in activities that are prohibited by U.S. immigration laws and could result in the loss of your "J" or "Q" visa status.

Even if you meet these requirements, you cannot exclude days of presence in 2000 as a teacher or trainee if you were exempt as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years. But see the **Exception** below.

If you qualify to exclude days of presence as a teacher or trainee, complete Parts I and II of Form 8843. If you have a "Q" visa, complete Part I and only lines 6 through 8 of Part II. On line 6, enter the name, address, and telephone number of the director of the cultural exchange program in which you participated.

Exception. If you were exempt as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years, you can exclude days of presence in 2000 as a teacher or trainee only if **all four** of the following apply.

1. You were exempt as a teacher, trainee, or student for any part of 3 (or fewer) of the 6 prior calendar years.

2. A foreign employer paid all your compensation during 2000.

3. You were present in the United States as a teacher or trainee in any of the 6 prior years.

4. A foreign employer paid all of your compensation during each of those prior 6 years you were present in the United States as a teacher or trainee.

For more details, see **Pub. 519**, U.S. Tax Guide for Aliens.

If you meet this exception, you must attach information to verify that a foreign employer paid all the compensation you received in 2000 and all prior years that you were present in the United States as a teacher or trainee.

Part III—Students

A student is an individual who is temporarily present in the United States under an "F," "J," "M," or "Q" visa and who substantially complies with the requirements of the visa.

If you were a student under an "F," "J," "M," or "Q" visa, you are considered to have substantially complied with the visa requirements if you have not engaged in activities that are prohibited by U.S. immigration laws and could result in the loss of your visa status.

Even if you meet these requirements, you cannot exclude days of presence in 2000 as a student if you were exempt as a teacher, trainee, or student for any part of more than 5 calendar years unless you establish to the satisfaction of the IRS Field Assistance Area Director that you do not intend to reside permanently in the United States. The facts and circumstances to be considered in determining if you have demonstrated an intent to reside permanently in the United States include, but are not limited to:

1. Whether you have maintained a closer connection to a foreign country than to the United States (for details, see Pub. 519) and

2. Whether you have taken affirmative steps to change your status from nonimmigrant to lawful permanent resident.

If you qualify to exclude days of presence as a student, complete Parts I and III of Form 8843. If you have a "Q" visa, complete Part I and only lines 10 through 14 of Part III. On line 10, enter the name, address, and telephone number of the director of the cultural exchange program in which you participated.

Part IV—Professional Athletes

A professional athlete is an individual who is temporarily present in the United

States to compete in a charitable sports event. For details on charitable sports events, see Pub. 519.

If you qualify to exclude days of presence as a professional athlete, complete Parts I and IV of Form 8843.

Part V—Individuals With a Medical Condition or Medical Problem

For purposes of the substantial presence test, do not count the days you intended to leave the United States but could not do so because of a medical condition or medical problem that developed while you were in the United States. Whether you intended to leave the United States on a particular day is determined based on all the facts and circumstances. For more details, see Pub. 519.

If you qualify to exclude days of presence because of a medical condition or medical problem, complete Part I and lines 17a through 17c. Have your physician or other medical official complete line 18.

When and Where To File

If you are filing a 2000 Form 1040NR or Form 1040NR-EZ, attach Form 8843 to it. Mail your tax return by the due date (including extensions) to the address shown in your tax return instructions.

If you do not have to file a 2000 tax return, mail Form 8843 to the Internal Revenue Service Center, Philadelphia, PA 19255 by the due date (including extensions) for filing Form 1040NR or Form 1040NR-EZ.

Penalty for Not Filing Form 8843

(*)

If you do not file Form 8843 on time, you may not exclude the days you were present in the United States as a professional athlete or because of a medical condition or medical problem that developed while you were in the United States. Failure to exclude days of presence in the United States could result in your being considered a U.S. resident under the substantial presence test.

You will not be penalized if you can show by clear and convincing evidence that you took reasonable actions to become aware of the filing requirements and significant steps to comply with those requirements.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 7701(b) and its regulations require that you give us the information. We need it to determine if you can exclude days of presence in the United States for purposes of the substantial presence test.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

	Form 8843 Parts I & II	Form 8843 Parts I & III	Form 8843 Parts I & IV	Form 8843 Parts I & V
Recordkeeping	. 13 min.	13 min.	13 min.	13 min.
Learning about the law or the form	. 7 min.	7 min.	6 min.	7 min.
Preparing the form	. 31 min.	34 min.	25 min.	29 min.
Copying, assembling, and sending the form to the IRS	. 17 min.	17 min.	17 min.	17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **When and Where To File** on this page.