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 is 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 2011, 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.)

This form must be submitted to the IRS along with your 1040NR EZ.

If you do not have to file a tax form but you are in the US on a nonimmigrant visa, you still must submit a Form 8843.

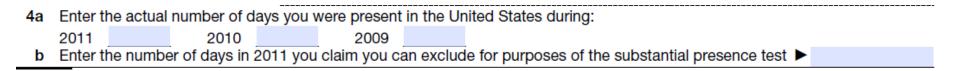
Mail To:

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

By: <u>June 15th</u>.

Form 8843		Statement for Exempt Individuals and Individuals With a Medical Condition For use by alien individuals only.				OMB No. 1545-0074	
Departme	ent of the Treasury	For the year January 1—December 31, 2011, or other tax year				Attachment Sequence No. 102	
	Revenue Service	beginning	· ·	2011, and ending	, 20	l .	
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 and date of change (see instructions)						
		, and the second	5 .	,			
2	Of what country were you a citizen during the tax year?						
3a	What country issued you a passport?						
b	Enter your passport number ▶						

If you are attaching Form 8843 to Form 1040NR or Form 1040NR EZ, you are not required to complete Lines #1 - #3b if you provide the requested information on the corresponding lines of Form 1040NR or 1040NR EZ. Just write "Information provided on Form 1040NR EZ on Line #1 - #3b."



By completing Lines #4a and #4b, you are determining whether you can be considered by the IRS to be an exempt individual.

Part	Teachers and Trainees								
5	For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2011								
6	For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program								
	you participated in during 2011 ►								
7	Enter the type of U.S. visa (J or Q) you held during: ▶ 2005								
	2007 2008 2009 2010 . 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 (2005 through 2010)?								
	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 on page 3.								

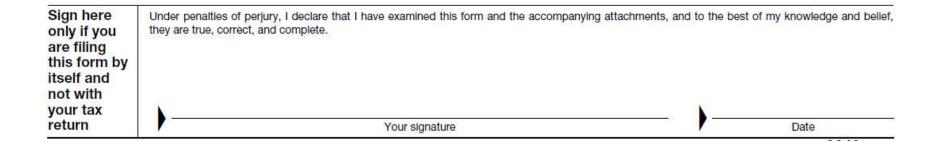
See Page #3 for general instructions and how to determine your SPT.

OIT can also help you with this information – contact Nancy Colon at ncolon@richmond.edu.

	you moot the exception explained on page o.							
Part	III Students							
9	Enter the name, address, and telephone number of the academic institution you attended during 2011 ▶							
	Enter the name, address, and telephone number of the director of the academic or other specialized program you participated							
	in during 2011 ▶							
11	Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2005 2006							
	2007 2008 2009 2010 . 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.							
	Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar							
	years?							
	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.							
	During 2011, 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?							
14	If you checked the "Yes" box on line 13, explain ▶							

See Page #3 for general instructions and how to determine your SPT.

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Sign the form as required.