

Form 8843

# Form 8843

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.)

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

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**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: June 15<sup>th</sup>.**

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Form <b>8843</b>  Department of the Treasury Internal Revenue Service	<b>Statement for Exempt Individuals and Individuals With a Medical Condition</b> <b>For use by alien individuals only.</b>		OMB No. 1545-0074
	For the year January 1—December 31, 2011, or other tax year beginning [ ] , 2011, and ending [ ] , 20 [ ] .		<b>2011</b> Attachment Sequence No. <b>102</b>
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 General Information</b>			
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) ▶ [ ]			
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."

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4a Enter the actual number of days you were present in the United States during:

2011  2010  2009

b Enter the number of days in 2011 you claim you can exclude for purposes of the substantial presence test ►

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

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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 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  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.
- 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)? . . . . . ☐ 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 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](mailto:ncolon@richmond.edu).

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you meet the Exception explained on page 3.

## Part III Students



- 9 Enter the name, address, and telephone number of the academic institution you attended during 2011 ►
- 10 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.
- 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 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? . . . . . ☐ Yes ☐ No
- 14 If you checked the "Yes" box on line 13, explain ►

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<b>Sign here only if you are filing this form by itself and not with your tax return</b>	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

Sign the form as required.