Form **8843**

Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only. ▶ Information about Form 8843 and its instructions is at www.irs.gov/form8843. OMB No. 1545-0074

Attachment

Department of the Treasury Internal Revenue Service Your first name and initial

For the year January 1- December 31, 2013, or other tax year

Last name

beginning , 2013, and ending , 20

Sequence No. 102

Your U.S. taxpayer identification number, if any

ou ai form l not wi return	sses only if re filing this by itself and ith your tax	Address in country of residence	Address in the U	nited States		
Part		I Information				
1a	Type of U.S. v	risa (for example, F, J, M, Q, etc.) and date you e	entered the United Sta	tes >		
b	Current nonin	migrant status and date of change (see instructi	ions) 🕨			
2	Of what coun	ry were you a citizen during the tax year?				
3a	what country	issued you a passport?				
b	Enter your pa	ssport number				
4a	Enter the actu	al number of days you were present in the Unite	d States during:			
	2013	2012 2011				
b		ber of days in 2013 you claim you can exclude f	or purposes of the sub	ostantial presence test >		
Part		rs and Trainees				
5	For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2013					
6	For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program					
	you participated in during 2013 ▶					
_						
7 8		of U.S. visa (J or Q) you held during: ►	2007			
	2009 2010 2011 2012 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 2 of the 6 prior					
	calendar years (2007 through 2012)?					
	If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the <i>Exception</i> explained in the instructions.					
Part	-					
	Students Enter the name, address, and telephone number of the academic institution you attended during 2013 ▶					
9	Enter the name, address, and telephone number of the academic institution you attended during 2013					
10	Enter the nem	Enter the name and tolophone number of the director of the condense constitution and tolophone mumber of the director of the condense constitution and tolophone mumber of the director of the condense constitution and tolophone mumber of the director of the condense constitution and tolophone mumber of the director of the condense constitution and tolophone mumber of the director of the condense constitution and tolophone mumber of the director of the condense constitution and tolophone mumber of the director of the condense constitution and tolophone mumber of the director of the condense constitution and tolophone mumber of the condense constitution and the condense constitution and tolophone mumber of the condense condense constitution and tolophone mumber of the condense				
10	Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2013 ▶					
	in during 2010					
11	Enter the type	of U.S. visa (F, J, M, or Q) you held during: ▶	2007	2008		
	2009 2010 2011 2012 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?					
	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.				
12				rmanant racidant status		
13		During 2013, 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	d the "Yes" box on line 13, explain ▶		<u>.</u> 163 _ NO		
	, 5 2 5 1 1 5 1 6 1	2 1.15 1.35 25% OFF INTO 10, OXPIGIT F				

Form 8843 (2013) Page **2**

Part	IV P	rofessional Athletes				
15	compe	he name of the charitable sports event(s) in the United States in which you competed during 2013 and the dates of tition				
16	Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶					
	organiz V In	You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable ration(s) listed on line 16. Idividuals With a Medical Condition or Medical Problem be the medical condition or medical problem that prevented you from leaving the United States ▶				
17a		e the medical condition of medical problem that prevented you from leaving the officed States				
b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical pro on line 17a ►						
С						
18		Physician's Statement:				
	I certify	that				
		Name of taxpayer				
		was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.				
Name of physicia		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				
Sign only i are fi this f itself not w	f you ling orm by and vith	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.				
retur		Your signature Date				
		- 0040				

Form 8843 (2013) Page **3**

General Instructions

Section references are to the Internal Revenue Code unless otherwise specified.

Future Developments

For the latest information about developments related to Form 8843 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8843.

Who Must File

If you are an alien individual (other than a foreign government-related 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, or
- Were unable to leave the United States because of a medical condition or medical problem.

When and Where To File

If you are filing a 2013 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 2013 tax return, mail Form 8843 to the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 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 arose 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.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2013. You meet this test if you were physically present in the United States for at least:

- 31 days during 2013 and
- 183 days during the period 2013, 2012, and 2011, counting all the days of physical presence in 2013 but only 1/3 the number of days of presence in 2012 and only 1/6 the number of days in 2011.

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 arose 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 the next page).
- A professional athlete temporarily present in the United States to compete in a charitable sports event.

The term exempt individual also includes an individual temporarily present in the United States as a foreign government-related individual under an "A" or "G" visa. If you are present under an "A" or "G" visa, you are not required to file Form 8843.

Specific Instructions

Part I—General Information

If you are attaching Form 8843 to Form 1040NR or Form 1040NR-EZ, you are not required to complete lines 1a through 4a of Form 8843 if you provide the requested information on the corresponding lines of Form 1040NR or 1040NR-EZ. In this case, enter "Information provided on Form 1040NR" or "Information provided on Form 1040NR-EZ" on line 1a of Form 8843.

Line 1b. Enter your current nonimmigrant status, such as that shown on your current Immigration Form I-94, Arrival-Departure Record. If your status has changed while in the United States, enter the date of change.

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 that 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 2013 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 2013 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 2013.
- 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.

Form 8843 (2013) Page **4**

If you meet this exception, you must attach information to verify that a foreign employer paid all the compensation you received in 2013 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 2013 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 that you do not intend to reside permanently in the United States. The facts and circumstances to be considered in determining if you have established that you do not intend 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 arose 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 of Part V. Have your physician or other medical official complete line 18.

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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.