

**Statement for Exempt Individuals and Individuals With a Medical Condition**  
**For use by alien individuals only.**

**2004**

Department of the Treasury  
Internal Revenue Service

For the year January 1—December 31, 2004, or other tax year beginning \_\_\_\_\_, 2004, and ending \_\_\_\_\_, 20\_\_\_\_\_.

Attachment  
Sequence No. **102**

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

**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) ▶ \_\_\_\_\_
- 2 Of what country were you a citizen during the tax year? \_\_\_\_\_
- 3a What country issued you a passport? \_\_\_\_\_
- b Enter your passport number ▶ \_\_\_\_\_
- 4a Enter the actual number of days you were present in the United States during:  
2004 \_\_\_\_\_ 2003 \_\_\_\_\_ 2002 \_\_\_\_\_
- b Enter the number of days in 2004 you claim you can exclude for purposes of the substantial presence test ▶ \_\_\_\_\_

**Part II Teachers and Trainees**

- 5 Enter the name, address, and telephone number of the academic institution you attended during 2004 ▶ \_\_\_\_\_
- 6 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2004 ▶ \_\_\_\_\_
- 7 Enter the type of U.S. visa (J or Q) you held during: ▶ 1998 \_\_\_\_\_ 1999 \_\_\_\_\_  
2000 \_\_\_\_\_ 2001 \_\_\_\_\_ 2002 \_\_\_\_\_ 2003 \_\_\_\_\_. 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 (1998 through 2003)?  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.

**Part III Students**

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2004 ▶ \_\_\_\_\_
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2004 ▶ \_\_\_\_\_
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 1998 \_\_\_\_\_ 1999 \_\_\_\_\_  
2000 \_\_\_\_\_ 2001 \_\_\_\_\_ 2002 \_\_\_\_\_ 2003 \_\_\_\_\_. 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 2004, 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 ▶ \_\_\_\_\_

**Part IV Professional Athletes**

**15** Enter the name of the charitable sports event(s) in the United States in which you competed during 2004 and the dates of competition ▶ .....

**16** Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶ .....

**Note:** You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

**Part V Individuals With a Medical Condition or Medical Problem**

**17a** Describe the medical condition or medical problem that prevented you from leaving the United States ▶ .....

**b** Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ▶ .....

**c** Enter the date you actually left the United States ▶ .....

**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 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 here only if you are filing this form by itself and not with your tax return**

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. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

▶ \_\_\_\_\_ ▶  
Your signature Date