

IRS Form 8843

Instructions for J-1 scholars (and J-2 dependents) to complete the form and submit it to the IRS

Tax Year 2023





Form 8843: General Information

What is the form?

Form 8843 identifies you as a nonresident and prevents any income from abroad from being taxed.

Who must file?

- All J-1 scholars (research or teaching), with or without U.S. income, who are nonresidents for tax purposes
- J-2 dependents

[Access the form online.](#)

- You can fill the form online, but you need access to a printer so you can print and mail the form.

Form **8843**

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **102**

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form8843 for the latest information.
For the year January 1 – December 31, 2023, or other tax year

beginning _____, 2023, and ending _____, 20_____

Your first name and initial	Last name	Your U.S. taxpayer identification number (TIN), if any
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Fill in your addresses only if you are filing this form by itself and not with your U.S. 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. If your status has changed, also enter date of change and previous status. See instructions. _____
- 2 Of what country or countries were you a citizen during the tax year? _____
- 3a What country or countries issued you a passport? _____
- b Enter your passport number(s): _____
- 4a Enter the actual number of days you were present in the United States during:
2023 _____ 2022 _____ 2021 _____
- b Enter the number of days in 2023 you claim you can exclude for purposes of the substantial presence test: _____

Part II Teachers and Trainees

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2023: _____
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2023: _____
- 7 Enter the type of U.S. visa (J or Q) you held during: 2017 _____ 2018 _____
2019 _____ 2020 _____ 2021 _____ 2022 _____. 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 exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years (2017 through 2022)? 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 in the instructions.

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2023: _____
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2023: _____

Name: Enter your name as it is printed on your Social Security Card, or your passport if you do not have an SSN.

Taxpayer ID #: Enter Social Security Number (SSN) or Individual Tax Identification Number (ITIN) if you have one. If you do not have one, enter "N/A"

***Address in country of residence:** Enter your address or family's' address in your home country.

***Address in the US:** Give the address where you currently live in US, or most recent US address if you have returned home.

***Only complete address sections if you will not file Form 1040-NR**

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beginning _____, 2023, and ending _____, 20_____.

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Department of the Treasury
Internal Revenue Service

Your first name and initial

Last name

Your U.S. taxpayer identification number (TIN), if any

**Fill in your
addresses only if
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form by itself and
not with your U.S.
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. If your status has changed, also enter date of change and previous status. See instructions.

- 2** Of what country or countries were you a citizen during the tax year? _____
- 3a** What country or countries issued you a passport? _____
- b** Enter your passport number(s): _____
- 4a** Enter the actual number of days you were present in the United States during:
2023 _____ 2022 _____ 2021 _____
- b** Enter the number of days in 2023 you claim you can exclude for purposes of the substantial presence test: _____

Part II Teachers and Trainees

- 5** For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2023: _____

- 6** For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2023: _____

Part 1. General Information

All J visa holders must complete this section.

1a. Visa type and date you first entered the US with your J visa

1b. If you changed your visa type within the US, enter your new visa status here

2. Country of citizenship

3a. Country(ies) that have issued you a passport

3b. Passport number

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beginning _____, 2023, and ending _____, 20_____.

OMB No. 1545-0074

2023

Attachment
Sequence No. **102**

Your first name and initial _____ Last name _____ Your U.S. taxpayer identification number (TIN), if any _____

Fill in your addresses only if you are filing this form by itself and not with your U.S. 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. If your status has changed, also enter date of change and previous status. See instructions. _____
- 2** Of what country or countries were you a citizen during the tax year? _____
- 3a** What country or countries issued you a passport? _____
- b** Enter your passport number(s): _____
- 4a** Enter the actual number of days you were present in the United States during:
2023 _____ 2022 _____ 2021 _____
- b** Enter the number of days in 2023 you claim you can exclude for purposes of the substantial presence test: _____

Part II Teachers and Trainees

- 5** For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2023: _____
- 6** For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2023: _____
- 7** Enter the type of U.S. visa (J or Q) you held during:
2017 _____ 2018 _____
2019 _____ 2020 _____ 2021 _____ 2022 _____. 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 exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years (2017
through 2022)? 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 in the instructions.

Part 1. General Information
(Continued)

4a. Give exact number of days you were physically present in the US each calendar year.

Do not count days of entry or departure.

Don't remember? Look up travel dates at <https://i94.cbp.dhs.gov/I94/#/history-search>

4b. Give exact number of days you were physically in US in your current visa status. (Probably same # as 4a)

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For the year January 1—December 31, 2023, or other tax year

beginning _____, 2023, and ending _____, 20____.

OMB No. 1545-0074

2023

Attachment
Sequence No. **102**

Department of the Treasury
Internal Revenue Service

Your first name and initial _____ Last name _____ Your U.S. taxpayer identification number (TIN), if any _____

**Fill in your
addresses only if
you are filing this
form by itself and
not with your U.S.
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. If your status has changed, also enter date of change and previous status. See instructions. _____
- 2** Of what country or countries were you a citizen during the tax year? _____
- 3a** What country or countries issued you a passport? _____
- b** Enter your passport number(s): _____
- 4a** Enter the actual number of days you were present in the United States during:
2023 _____ 2022 _____ 2021 _____
- b** Enter the number of days in 2023 you claim you can exclude for purposes of the substantial presence test: _____

J-2 Dependents: You are finished after filling Part 1! Proceed to page 10 (Print and Sign the form).

J-1 Scholars: Proceed to next section(s).

Part 2. Scholars (Researchers & Teachers):

Complete this section!

Part II Teachers and Trainees	
5	For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2023: _____ _____ _____
6	For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2023: _____ _____ _____
7	Enter the type of U.S. visa (J or Q) you held during: 2017 _____ 2018 _____ 2019 _____ 2020 _____ 2021 _____ 2022 _____. 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 exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years (2017 through 2022)? <input type="checkbox"/> Yes <input type="checkbox"/> 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 <i>Exception</i> explained in the instructions.

- If you were primarily **teaching** during your J-1 program, fill the below contact information in #5.
- If you were primarily doing **research or other non-teaching activities** during your J-1 program, then fill the contact information in #6.

Office of International Student and Scholar Services, Portland State University, 615 SW
Harrison St., Ste. 660, Portland, OR, 97201. Ph - 503.725.4094



Part 2. Scholars (Researchers & Teachers):

Complete this section!

Part II Teachers and Trainees

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2023: _____

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2023: _____

7 Enter the type of U.S. visa (J or Q) you held during: 2017 _____ 2018 _____
2019 _____ 2020 _____ 2021 _____ 2022 _____. 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 exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years (2017
through 2022)? 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 in the instructions.

- 7. Enter your visa type for each calendar year you were present in the US.
- 8. Count each calendar year from #7. If it is greater than 2, check Yes. *If you check Yes, then you need to refer to the Form 8843 instructions, Page 4, under "Exception" heading.

Parts 3-5: Skip these sections!

Part III Students

9 Enter the name, address, and telephone number of the academic institution you attended during 2022:

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022:

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2016 _____ 2017 _____ 2018 _____ 2019 _____ 2020 _____ 2021 _____. If of these years changed, attach a statement showing the new visa type and the date.

12 Were you present in the United States as a teacher, trainee, or student for any part years? _____
If you checked the "Yes" box on line 12, you must provide sufficient facts on a establish that you do not intend to reside permanently in the United States.

13 During 2022, did you apply for, or take other affirmative steps to apply for, lawful p in the United States or have an application pending to change your status to the resident of the United States? _____

14 If you checked the "Yes" box on line 13, explain: _____

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Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2020 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. See instructions. ▶ _____

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



Print and sign the form

- Sign with blue or black ink and date at the bottom of Page 2.
- Make a copy of the form to keep for your records.
- Scholars can sign for J-2 dependents younger than 18 years old

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.
<hr/>	
Your signature	Date



Mail the form

- If you are filing a Form 1040-NR (for income tax), attach Form 8843 to it. Mail the forms to the address in your tax return instructions.
- If you are filing only Form 8843 (no income), mail the form to the following address:

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

- You need to physically mail the form. There is no option to submit it online or by email.



More information

Detailed written instructions for each section of Form 8843:

<https://sites.google.com/focuspsu.com/isstax/tax-forms/irs-form-8843>

IRS Website: About Form 8843: <https://www.irs.gov/forms-pubs/about-form-8843>

Download the form: <https://www.irs.gov/pub/irs-pdf/f8843.pdf>