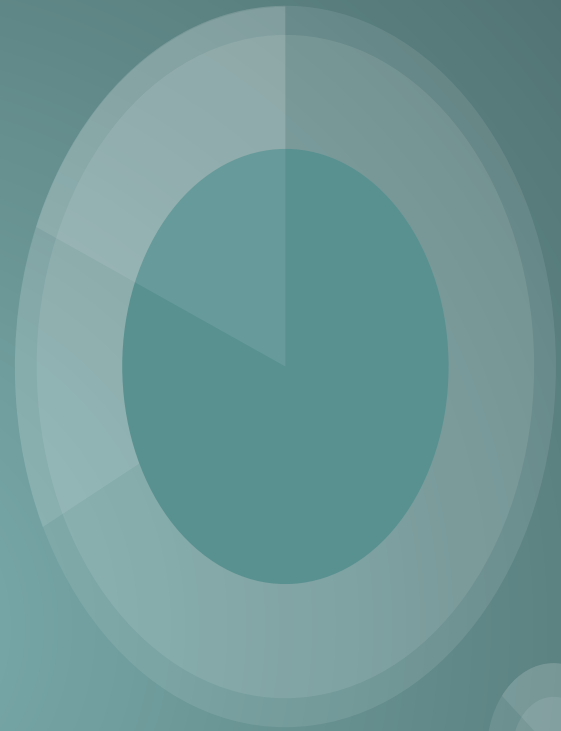


# IRS Form 8843

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





# 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.**Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **102**Department of the Treasury  
Internal Revenue ServiceFor the year January 1—December 31, 2022, or other tax year  
beginning \_\_\_\_\_, 2022, and ending \_\_\_\_\_, 20\_\_\_\_.

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. 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:  
2022 \_\_\_\_\_ 2021 \_\_\_\_\_ 2020 \_\_\_\_\_
- b** Enter the number of days in 2022 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 2022: \_\_\_\_\_
- 6** For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022: \_\_\_\_\_

**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**

Form **8843****Statement for Exempt Individuals and Individuals  
With a Medical Condition****For use by alien individuals only.**Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **102**Department of the Treasury  
Internal Revenue Service

For the year January 1—December 31, 2022, or other tax year

beginning \_\_\_\_\_, 2022, and ending \_\_\_\_\_, 20\_\_\_\_.

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. 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:  
2022 \_\_\_\_\_ 2021 \_\_\_\_\_ 2020 \_\_\_\_\_
- b** Enter the number of days in 2022 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 2022: \_\_\_\_\_
- 6** For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022: \_\_\_\_\_
- 7** Enter the type of U.S. visa (J or Q) you held during: 2016 \_\_\_\_\_ 2017 \_\_\_\_\_  
2018 \_\_\_\_\_ 2019 \_\_\_\_\_ 2020 \_\_\_\_\_ 2021 \_\_\_\_\_. If the type of visa you held during any

**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

Form **8843****Statement for Exempt Individuals and Individuals  
With a Medical Condition****For use by alien individuals only.**Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.

OMB No. 1545-0074

**2022**Attachment  
Sequence No. **102**Department of the Treasury  
Internal Revenue ServiceFor the year January 1—December 31, 2022, or other tax year  
beginning \_\_\_\_\_, 2022, and ending \_\_\_\_\_, 20\_\_\_\_.

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. 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:  
2022 \_\_\_\_\_ 2021 \_\_\_\_\_ 2020 \_\_\_\_\_
- b** Enter the number of days in 2022 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 2022: \_\_\_\_\_
- 6** For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022: \_\_\_\_\_
- 7** Enter the type of U.S. visa (J or Q) you held during: 2016 \_\_\_\_\_ 2017 \_\_\_\_\_  
2018 \_\_\_\_\_ 2019 \_\_\_\_\_ 2020 \_\_\_\_\_ 2021 \_\_\_\_\_. If the type of visa you held during any

**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)

Form <b>8843</b>	<b>Statement for Exempt Individuals and Individuals With a Medical Condition</b> <b>For use by alien individuals only.</b> Go to <a href="http://www.irs.gov/Form8843">www.irs.gov/Form8843</a> for the latest information. For the year January 1—December 31, 2022, or other tax year beginning _____, 2022, and ending _____, 20____.	OMB No. 1545-0074  <div style="font-size: 2em; font-weight: bold; text-align: center;">2022</div> Attachment Sequence No. <b>102</b>
Department of the Treasury Internal Revenue Service		
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 <div style="height: 60px; border: 1px solid black;"></div>	Address in the United States <div style="height: 60px; border: 1px solid black;"></div>
<b>Part I General Information</b>		
<b>1a</b> Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: _____		
<b>b</b> Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. <div style="height: 20px; border: 1px solid black;"></div>		
<b>2</b> Of what country or countries were you a citizen during the tax year? _____		
<b>3a</b> What country or countries issued you a passport? _____		
<b>b</b> Enter your passport number(s): _____		
<b>4a</b> Enter the actual number of days you were present in the United States during: 2022 _____ 2021 _____ 2020 _____		
<b>b</b> Enter the number of days in 2022 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 2022: ..... ..... .....
6	For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022: ..... ..... .....
7	Enter the type of U.S. visa (J or Q) you held during: 2016 _____ 2017 _____ 2018 _____ 2019 _____ 2020 _____ 2021 _____. 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 (2016 through 2021)? . . . . . <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 2022: ..... ..... .....
6	For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022: ..... ..... .....
7	Enter the type of U.S. visa (J or Q) you held during: 2016 _____ 2017 _____ 2018 _____ 2019 _____ 2020 _____ 2021 _____. 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 (2016 through 2021)? . . . . . <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

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 AND you received any taxable income in 2024**, refer to [page 3 of the Form 8843 instructions](#). (PART II - Teachers and Trainees -> "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:

Form 8843 (2020) Page **2**

**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

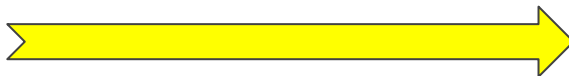
<b>Sign here only if you are filing this form by itself and not with your tax return</b>	Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.	
	_____ Your signature	_____ Date



## Mail the form

- You **MUST** physically mail the form. There is no option to submit it online or by email.
- If you are submitting 8843s for dependents, **each 8843 form must be mailed in a separate, sealed envelope.**
- **If you forgot to file the 8843 for previous years**, you can find forms from previous years [here](#). Mail each one in a separate envelope as well.

Unsure how to address an envelope? Please see the next page!



# Mail the form

Filling form 8843 only (no income)?

- ☐ Mailing address:  
**Department of the Treasury  
Internal Revenue Service  
Center  
Austin, TX 73301-0215**

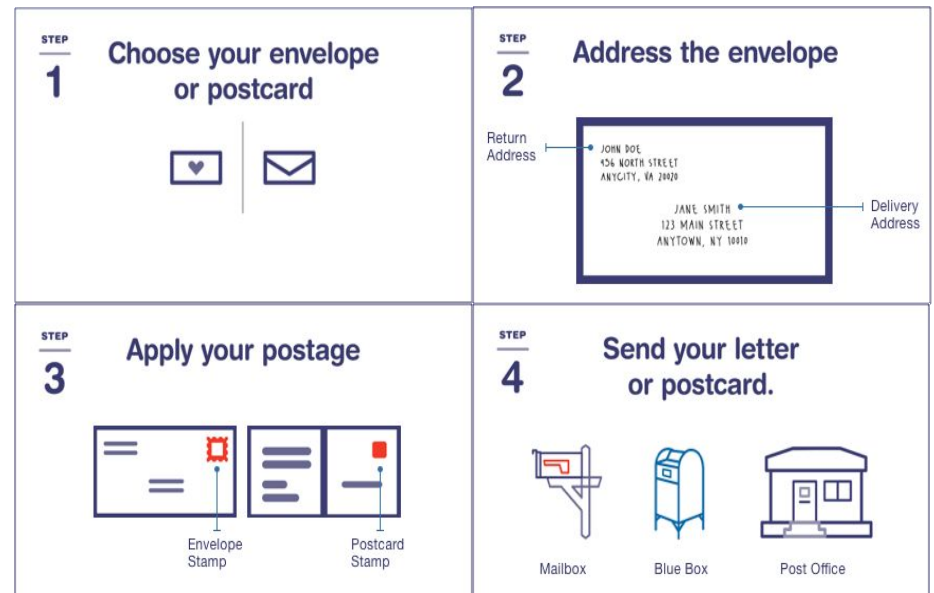
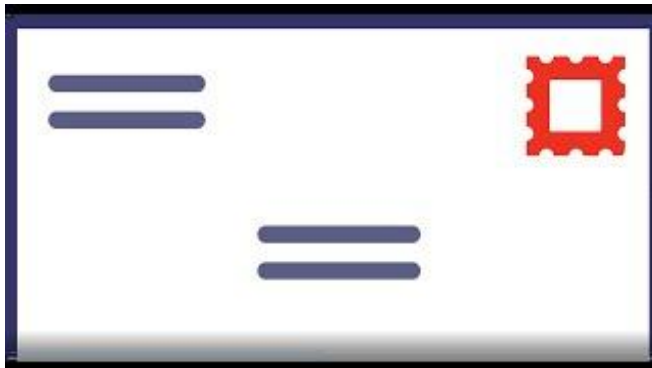
OR

Filing form 1040-NR (for income tax)?

- ☐ Attach form 8843 to it.
- ☐ Mailing address:  
Address in your tax return instructions.

## How to send mail?

- ☐ Read  [USPS simple mailing guide](#)
- ☐ Or watch here 





## 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>