# 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	<b>8843</b>		for Exempt Ind With a Medica	lividuals and Indi al Condition	viduals	OMB No. 1545-0074
			For use by alien in	idividuals only.		2022
		Go to	www.irs.gov/Form8843	for the latest information.		111111
epartn	ment of the Treasur	y For the y	year January 1 - Decemb	er 31, 2022, or other tax year		Attachment Sequence No. 102
-	Revenue Service	beginning	, 2022, and		, 20 .	
bur fir	st name and initia		Last name	You	ur U.S. taxpayer identif	fication number, if any
ill in	your	Address in country of residence	7	Address in the United	States	
ddre	esses only if					
	re filing this					
	by itself and					
ot w etur	vith your tax					
	<u> </u>	al Information		70		
	Gener	al information				
1a	Type of U.S.	visa (for example, F, J, M, C				
	Type of U.S.			enter date of change and	previous status.	
1a	Type of U.S. Current noni	visa (for example, F, J, M, 0 mmigrant status. If your state ntry or countries were you a	tus has changed, also	enter date of change and year?	previous status. §	
1a b	Type of U.S. Current noni	visa (for example, F, J, M, 0 mmigrant status. If your state ntry or countries were you a	tus has changed, also	enter date of change and year?	previous status. §	
1a b	Type of U.S. Current noni  Of what cour What countr	visa (for example, F, J, M, 0 mmigrant status. If your state mitry or countries were you a y or countries issued you a	tus has changed, also citizen during the tax passport?	enter date of change and year?	previous status. §	
1a b 2 3a	Type of U.S. Current noni Of what coul What countr Enter your p	visa (for example, F, J, M, C mmigrant status. If your state antry or countries were you a y or countries issued you a passport number(s):	tus has changed, also a citizen during the tax passport?	enter date of change and year?	previous status. §	
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1a b 2 3a b 4a b	Type of U.S. Current noni Of what count What countr Enter your p Enter the act 2022 Enter the nut	visa (for example, F, J, M, Commigrant status. If your state of the property of countries were you at yor countries issued you at a cassport number(s):  100	tus has changed, also a citizen during the tax passport? re present in the Unite 2020 aim you can exclude f	year?  d States during:  or purposes of the substa	previous status. S	st:
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1a b 2 3a b 4a b	Type of U.S. Current noni  Of what countr Enter your p Enter the act 2022 Enter the nul  II Teach For teachers	visa (for example, F, J, M, C mmigrant status. If your state of try or countries were you a gassport number(s): tual number of days you were 2021 mber of days in 2022 you cle ers and Trainees , enter the name, address, a enter the name, address, a	tus has changed, also a citizen during the tax passport? re present in the Unite 2020 aim you can exclude f	enter date of change and year?  d States during: or purposes of the substate of the academic institution	ntial presence tes	ht in 2022:
2 3a b 4a b Part	Type of U.S. Current noni  Of what countr Enter your p Enter the act 2022 Enter the nul  II Teach For teachers	visa (for example, F, J, M, Commigrant status. If your state of the property of countries were you at a separation of the property of the prop	tus has changed, also a citizen during the tax passport? re present in the Unite 2020 aim you can exclude f	enter date of change and year?  d States during: or purposes of the substate of the academic institution	ntial presence tes	ht in 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 <u>not</u> 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 for the latest information.

OMB No. 1545-0074



epartment of the Treasury Iternal Revenue Service		For the year January 1 — December 31, 2022, or other tax beginning , 2022, and ending			ner tax year , 20	Sequence No. 102	
our first name and initial		Last name		Your U.S. taxpayer identification number, if any			
ddre ou a	your sses only if re filing this by itself and ith your tax	Address in country of resid	ence	Address	in the United States		
Part	Genera	al Information		707			
1a	Type of U.S.	visa (for example, F, J	, M, Q, etc.) and date ye	ou entered the Unite	ed States:		
b	Current nonir	nmigrant status. If you	ir status has changed, a		nange and previous status.		
2	Of what coun	try or countries were	you a citizen during the	tax year?			
3a	What country	or countries issued y	ou a passport?				
b	Enter your pa	assport number(s):					
4a	Enter the act	ual number of days yo	u were present in the U	nited States during			
	2022	2021	2020				
b	Enter the nun	nber of days in 2022 y	ou claim you can exclu	de for purposes of t	the substantial presence te	st:	
art	9 7 7 7 7 7 7	ers and Trainees	***	987 487.7			
5					c institution where you tau		
6	For trainees,	enter the name, addre	ess, and telephone num	ber of the director	of the academic or other s	pecialized program you	
7	Enter the type	e 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.** Countrie(s) 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 for the latest information.

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

OMB No. 1545-0074

Sequence No. 102

Department of the Treasury Internal Revenue Service beginning . 2022, and ending Your first name and initial Your U.S. taxpayer identification number, if any l ast name Fill in your Address in country of residence Address in the United States addresses only if you are filing this form by itself and not with your tax return 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. 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: 2020 **b** Enter the number of days in 2022 you claim you can exclude for purposes of the substantial presence test: **Teachers and Trainees** For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2022: For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2022: Enter the type of U.S. visa (J or Q) you held during: 2016 . If the type of visa you held during any 2021 2018 2019 2020

#### 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/I9 4/#/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> Department of the Treasury Internal Revenue Service		Statement for Exempt Individuals and Individuals With a Medical Condition For use by alien individuals only.  Go to www.irs.gov/Form8843 for the latest information.			OMB No. 1545-0074	
		For the year language 1. December 21, 2000, or other toy year		year	Attachment Sequence No. <b>102</b>	
Your fire	st name and initial	2 10 - 11	Last name	- 11	Your U.S. taxpayer iden	tification number, if any
you a form l	sses only if re filing this by itself and ith your tax	Address in country of resid	ence	Address in the l	Jnited States	
Part		al Information	I W O -1-) I I I I			
1a b	The state of the s		J, M, Q, etc.) and date you our status has changed, also			. See instructions.
2	Of what cour	try or countries were	you a citizen during the tax	year?		
3a	What country	or countries issued	ou a passport?			
b	Enter your pa	assport number(s):				
4a		The same of the sa	ou were present in the Unite	ed States during:		
1100	2022	2021				
b	Enter the nur	nber of days in 2022	you claim you can exclude t	for purposes of the su	ostantial presence te	est:

### 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!

Par	rt II Teachers and Trainees		10 00 01 10 8					
6	For teachers, enter the name, address, and teleph	For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2022:						
	For trainees, enter the name, address, and teleph participated in during 2022:	one number of the direct	or of the academic or other specialized program you					
7	Enter the type of U.S. visa (J or Q) you held during: 2016 2017							
	2018 2019 2020 of these years changed, attach a statement show	2021 ing the new visa type and	. If the type of visa you held during any 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)?							
	If you checked the "Yes" box on line 8, you cann you meet the Exception explained in the instruction	Some and the Book reserve of the Santon Sant	ence as a teacher or trainee unless					

- 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!

Par	rt II Teachers and Trainees		10	1		
5	For teachers, enter the name, address, and telephone nu	umber of the acade	mic institution where you taug	ht in 2022:		
6	For trainees, enter the name, address, and telephone nu participated in during 2022:	mber of the directo	or of the academic or other sp	ecialized program you		
7	Enter the type of U.S. visa (J or Q) you held during:	2016	2017			
4.000	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)?					
	If you checked the "Yes" box on line 8, you cannot exclude you meet the Exception explained in the instructions	lude days of prese	nce as a teacher or trainee ur	iless		

- 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 Treainees -> "Exception" heading)

# Parts 3-5: Skip these sections!

III Students	
Enter the name, address, and telephone number of the academic institution you atten	ttended during 2022:
Enter the name, address, and telephone number of the director of the academic or o in during 2022:	or other specialized program you participated
	rm 8843 (2020)
Enter the type of U.S. visa (F, J, M, or Q) you held during: 2016	Part V Professional Athletes
2018 2019 202011	. If beter the name of the charitable sports event(s) in the United States in which you competed during 2020 and the date connectition ▶
of these years changed, attach a statement showing the new isa type and the date Were you present in the United States as a teacher trainee, or student for any part	ite
years?	16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the st
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.  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?	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 prio 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 thatName of taxogver
	was unable to leave the United States on the date shown on line 17b because of the medical condition or medical prol described on line 17a and there was no indication that his or her condition or problem was preexisting.
	december of mile that and the malester that the or the container of problem that producing
	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

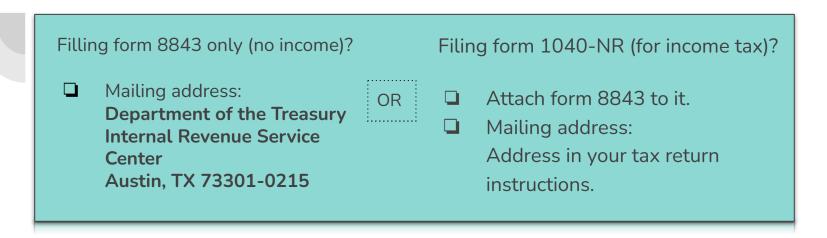
Sign here only if you are filing this form by itself and not with your tax	Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to they are true, correct, and complete.	ne best of my knowledge and belief,
return	Your signature	Date

### 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 <a href="here">here</a>. Mail each one in a separate envelope as well.

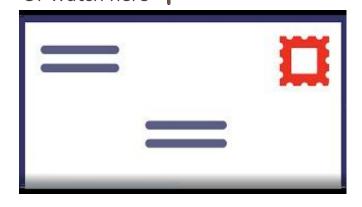
Unsure how to address an envelope? Please see the next page!

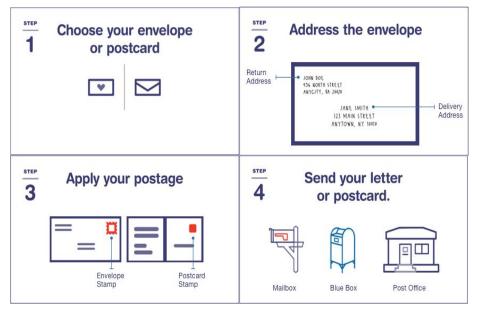
### Mail the form



#### How to send mail?

- □ Read □ USPS simple mailing guide
- Or watch here





### More information

Detailed written instructions for each section of Form 8843: <a href="https://sites.google.com/focuspsu.com/isstax/tax-forms/irs-form-8843">https://sites.google.com/focuspsu.com/isstax/tax-forms/irs-form-8843</a>

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

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