

Overview of Form 8843

IRS Form 8843 is a tax form used by foreign nationals to document the number of days spent outside of the U.S. and help determine tax responsibility. All F-1/J-1 foreign national (and their F-2/J-2 dependents) who are non-residents for tax purposes are required to file Form 8843. This is the case whether or not you received income or are filing a separate tax return.

Residents for tax purposes are NOT required to file IRS Form 8843.

Dependents (including children, regardless of age) should complete a separate Form 8843 independent of the F-1/J-1.

Who Needs to File Form 8843?

All F-1/J-1 visitors and their F-2/J-2 dependents must file form 8843 if they are considered 'non-residents for tax purposes.' This is the case whether or not you earned income or will need to file a tax return, too. You must file form 8843 if BOTH of the following conditions are met:

- You were present in the U.S. in F/J status for any portion of the previous calendar year (the year for which you are filing)
- You are a non-resident for tax purposes

Note: Residents for tax purposes are NOT required to file IRS Form 8843.

How and When to File Form 8843

If you are a non-resident for tax purposes, we recommend that you file the 8843 by hand. For more on completing this form by hand, see below: simple instructions.

Filing Deadline: April 15, 2019

Form 8843: Filing Instructions

- Download IRS Form 8843
- Fill in your name exactly as it appears on your passport
- For the box requesting your U.S. taxpayer identification number, write in your Social Security or Individual Taxpayer Identification Number. If you do not have either one of these, leave it blank.
- If you do not need to complete a tax return add your address information.

Part I: General Information

1a Enter your status (i.e. F-1, J-2, H-1B, etc.) that you used to enter the U.S. most recently and date you entered (see I-94 record)

1b Your current nonimmigrant status should be the same as #1a unless you changed status while in the U.S. If you requested a change of status (e.g. you entered the U.S. in H-1B status

and without leaving changed to F-1) in the U.S. enter your current non-immigrant status (F or J) and the date that your change of status was approved (see I-797 Approval Notice form). Otherwise, all you need to do is enter your current non-immigrant status as you stated in #1a; no date is required.

4a Count the number of days you were physically present in the U.S. in each of the last 3 calendar years. Make sure to enter the actual number of days you were present. Exclude days when you were outside of the U.S.

4b Substantial Presence Test: enter the number of days you were present in the U.S. during the tax year. This should be the same number that you entered in the first blank on #4a.

Part II: Skip this section.

Part III: Students

Required for: F-1 and J-1 Students (and F-2/J-2 dependents) ONLY

9 Enter: University of San Diego, 5998 Alcalá Park, San Diego, CA 92110, 619-260-4600
F-2/J-2 Dependents write: Spouse/Dependent of student attending University of San Diego, 5998 Alcalá Park, San Diego, CA 92110, 619-260-4600

10 Enter the name under “School Official to Contact Upon Arrival” listed on your I-20 or “Name of Official Preparing Form” on your DS-2019.

F-2/J-2 Dependents write: Spouse/Dependent of student attending University of San Diego whose Program Director is **SCHOOL OFFICIAL’S NAME** (see above), University of San Diego, 5998 Alcalá Park, San Diego, CA 92110, 619-260-4600

11 – 14 Answer each question according to your individual situation.

Part IV: Professional Athletes

Leave all spaces blank. Does not apply to those present in the U.S. in F or J non-immigrant status.

Part V: Individuals With a Medical Condition or Medical Problem

Leave all spaces blank. Does not apply to those present in the U.S. in F or J non-immigrant status.

Signature Section

Required for: Everyone completing Form 8843

- Sign and date the bottom of page 2

Mailing Instructions

Double check that you have completed all required fields. Make a copy or scan for your records, keep this copy for 4 years. You must mail each individual 8843 to the address below.

The IRS does not accept this for e-filed or faxed. Even if you have dependents, everyone must submit their own 8843 in a separate envelope. Do not include any other forms in your envelope.

Mail the completed form to:

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