

Form 8843
Statement for Exempt Individuals and Individuals
With a Medical Condition

Who must file Form 8843?

Nonresident individuals who are claiming the exclusion of days of presence in the United States for the Substantial Presence Test due to:

- Being unable to leave the United States due to a medical condition
- Being an exempt individual. This would apply to nonresidents for tax purposes on a F, J, M or Q visa status, even if the individual did not have any U.S. Income.

When is Form 8843 filed?

Individuals who are filing a nonresident tax return (Form 1040NR or Form 1040NR-EZ) would attach Form 8843 to the nonresident tax return submitted to the IRS. Individuals who are filing Form 8843, but did not earn any United States income, would file this form with the IRS separately. The filing date would be based on the IRS annual tax reporting deadlines.

Where can I find Form 8843?

For the latest Form 8843 and instructions visit the IRS website at:

<http://www.irs.gov/pub/irs-pdf/f8843.pdf>

Individuals on F or J visas with a UCLA GLACIER record and are using CINTAX to file a nonresident tax return, may find this document within their nonresident tax return (Form 1040NR or Form 1040NR-EZ).

I have questions about Form 8840, who should I contact?

For questions about Form 8840, please contact the Internal Revenue Service (IRS) at Toll-Free, 1-800-829-1040 Hours of Operation: Monday – Friday, 7:00 a.m. – 10:00 p.m. your local time (Alaska & Hawaii follow Pacific Time).