

Form 8843

Form 8843

**Non-resident aliens (NRAs) in
F, J, M or Q visa status
who were in the US for even 1 day in 2025
must file Form 8843.**

It is the law.

Form 8843

Who Does Not Complete the 8843:

1. Individuals who were in the US in H-1B or another visa status (B, VW, H, etc.) do not complete the 8843.
2. Individuals who were classified as Residents for Tax Purposes (RA) in 2025 do not complete the 8843. This is true even if the RA is in F, J, M or Q visa status. (Contact Devon Slough in OIT if you need assistance determining whether you are an NRA or RA.)

Form 8843

Quick Explanation:

Form 8843 is an information statement that is filed with the IRS and demonstrates that you should not be taxed on your worldwide income. (US citizens and Residents for Tax Purposes must be taxed on their worldwide income.)

If required to do so, filing Form 8843 is mandated by Treasury Regulations 301.7701(b)-8(a)(2) and (b)(2).

Form 8843

Long Explanation:

The 8843 is an SPT (substantial presence test) that counts the number of days an individual has been in the US over current and past years.

In very basic terms, the IRS looks at non-US persons as either residents for tax purposes (RA) or non-residents for tax purposes (NRA). Form 8843 determines whether the individual is an RA or NRA. Based on this determination, the individual is taxed appropriately.

For example, an RA usually has FICA (Social Security, Medicare and Unemployment Insurance) withheld from paychecks during summer employment, but an NRA does not.

Some individuals do not need to count days – these individuals are termed “exempt from counting days.” An exempt individual can be someone who is temporarily present in the US under an F, J, M or Q visa.

NOTE: You can not exclude days of presence in 2025 if you were exempt as a teacher, trainee or student for any part of more than 5 calendar years unless you reestablish residency (i.e. you have gone home for more than 365 days in between visas.)

Form 8843

No Income Earned in US :

If you do not have to file a federal income tax return (1040-NR) but you were in the US in 2025 as an NRA for even one day (called a day of presence) on a nonimmigrant visa (F, J, M or Q), you still must submit a Form 8843.

Mailing Address: Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0215

Due Date: June 15, 2026

Income Earned in US:

If you are filing a federal income tax return (1040-NR), you must submit the 8843 with your tax return. Attach the 8843 to your income tax return and mail the two documents together.

Mailing Address: Department of the Treasury
Internal Revenue Service
Austin, TX 73301--0215

Due Date: April 15, 2026

Form 8843 cannot be submitted electronically. It must be mailed to the IRS.

Form 8843

Form **8843**

Statement for Exempt Individuals and Individuals With a Medical Condition

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

For use by alien individuals only.

2025

Go to www.irs.gov/Form8843 for the latest information.

Attachment
Sequence No. **102**

For calendar year 2025, or tax year beginning _____, 2025, and ending _____, 20__.

| | | |
|-----------------------------|-----------|--|
| 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): _____

Complete 1-3 of Part I

Form 8843

4a Enter the actual number of days you were present in the United States during:

2025 2024 2023

b Enter the number of days in 2025 you claim you can exclude for purposes of the substantial presence test:

By completing Lines #4a and #4b, you are determining whether you can be considered by the IRS to be an exempt individual (i.e. an NRA).

If you do not remember the exact number of days you were in the US in a particular year, you can get your travel history at <https://i94.cbp.dhs.gov/I94/#/home> when you view your travel history.

Form 8843

Part II Teachers and Trainees

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2025:

- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2025:

- 7 Enter the type of U.S. visa (J or Q) you held during: 2019 _____ 2020 _____
2021 _____ 2022 _____ 2023 _____ 2024 _____ . 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 (2019
through 2024)? 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.

Form 8843

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2025:

- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2025:

- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2019 _____ 2020 _____
2021 _____ 2022 _____ 2023 _____ 2024 _____ . 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.
- 12 Were you exempt as a teacher, trainee, or student for any part of more than 5 calendar years? Yes No
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to
establish that you do not intend to reside permanently in the United States.
- 13 During 2025, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status
in the United States or have an application pending to change your status to that of a lawful permanent
resident of the United States? Yes No
- 14 If you checked the "Yes" box on line 13, explain:

Line #10: List Krittika Onsanit in Office of Global Engagement as the director of the academic program. (Her telephone number is 804-287-6499.) Skip Part IV and Part V.

**Sign here
only if you
are filing
this form by
itself and
not with
your U.S.
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.

Your signature

Date

Form **8843** (2025)

Sign and date the form as required.