



Form 8843 Guide

What is Form 8843?

Form 8843 is "Statement for Exempt Individuals and Individuals with a Medical Condition". It is not a U.S. income tax return. It is an informational statement required by the U.S. Internal Revenue Service (IRS) for nonresidents for tax purposes (including spouses or dependents of nonresidents).

Who must file Form 8843?

All international students, scholars and their dependents including spouses and children present in the U.S. under F-1, F-2, J-1, or J-2 nonimmigrant status regardless of an individual's age, who are nonresidents for tax purposes, must file Form 8843. Nonresidents for tax purposes must file this form with the IRS even if they received NO income in 2025.

Do I Need a Social Security Number or Individual Taxpayer Identification Number to File Form 8843?

The general answer is no. Nonresident international students and scholars, for tax purposes, who are not required to file an income tax return (Form 1040NR or Form 1040NR-EZ) but are required to file Form 8843 do not need to apply for a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN). If an international student or scholar has been issued an SSN or ITIN, the number should be included on Form 8843.

An exception to this rule is for individuals who are eligible to be claimed as exemptions on a U.S. income tax return. If a dependent can be claimed, they must have an SSN or ITIN. Only dependents from a limited list of countries may claim an exemption for their dependents on their U.S. income tax return (Form 1040NR). An exemption for a spouse or dependents is only applicable if the country of tax residence (for the F-1 or J-1) is:

- Canada
- Korea
- Mexico
- India (applicable only to F-1 and J-1 students)

When is the filing deadline?

You must file Form 8843 by June 15, 2026.

How do I complete Form 8843?

This guide has been created to assist you in completing the Form 8843. It is a simplified version of the IRS instructions found on pp. 3-4 of the Form 8843. The IRS also has additional guidance on completing Form 8843 [here](#).



Part 1:

Form 8843 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 2025 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): _____		
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: _____		

1. Write/type your first and last name, US taxpayer identification number (ITIN or SSN) if you have one, foreign and local US address.

1a. Enter type of visa (F1, J1, F2, J2) and date you entered the US.

1b. This should be the same as above in most cases. If you have changed your visa status within the US, enter new visa status type, the date you changed status, and your previous status.

2. Enter country of citizenship, should match what's shown on your passport and I-20 or DS-2019.

3a. Enter country or countries that issued your passport(s) and passport number(s) in 3b.

4a. Enter days you were present in the US during each tax year. If you were not present in that year, write "0".

4b. Enter the same number you entered in part 4a for 2025.

Note: Accompanying spouses or children in related immigration statuses (J-2, F-2) should complete the same sections as the primary (J-1, F-1).



Part 2:

This part must be completed if you are a J-1 Research Scholar or J-1 Short-Term scholar. Refer to Section 4 in your DS-2019 to find your J-1 category.

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.

- 5. Enter University of California, Berkeley, 2150 Shattuck Ave, Suite 500, Berkeley, CA 94704, 510-642-2818.
- 6. Ivor Emmanuel, 2150 Shattuck Ave, Suite 500, Berkeley, CA 94704, 510-642-2818.
- 7. Indicate if you held a J or Q visa status in appropriate box.
- 8. If you indicate that you held a J or Q visa status in two or more boxes in question 7, you must select "Yes." Otherwise, select "No."

Part 3:

This part must be completed if you are an F-1 or J-1 (degree seeking or EAP) student.

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:



- 9. Enter University of California, Berkeley, 2150 Shattuck Ave, Suite 500, Berkeley, CA 94704, 510-642-2818.
- 10. Ivor Emmanuel, 2150 Shattuck Ave, Suite 500, Berkeley, CA 94704, 510-642-2818.
- 11. Indicate if you held an F, J, M, and Q visa status in appropriate box.
- 12. If you identified five or more boxes in question 11, you will select "Yes", otherwise, select "No."
- 13. Select "Yes" or "No" as applicable.
- 14. If you selected "Yes", provide an explanation.

Part 4-5: You do not need to complete part 4 and 5 (question 15-18).

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Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2025 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 their 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



Signature Part: Be sure to sign and date the form. If your dependent child has to file a Form 8843, but can't sign the form, the child's parent, guardian, or another legally responsible person must sign the child's name, followed by the words "By (your signature), parent for minor child."

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.	
	<table border="1"><tr><td style="width: 70%; text-align: center;">Your signature</td><td style="width: 30%; text-align: center;">Date</td></tr></table>	Your signature
Your signature	Date	

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How do I file Form 8843?

If you have dependents, everyone must submit their Form 8843 individually (in separate envelopes).

Mail the form by June 15, 2026 to:

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

What if I forgot to file my Form 8843 in a previous year?

Complying with U.S. tax law is part of maintaining your immigration status. You should file the previous year's Form 8843 as soon as possible.