

# Statement for Exempt Individuals and Individuals With a Medical Condition

(Under Section 7701(b) of the Internal Revenue Code)

# 1993

Department of the Treasury  
Internal Revenue Service

For the year January 1—December 31, 1993, or other tax year beginning \_\_\_\_\_, 1993, and ending \_\_\_\_\_, 19\_\_\_\_.

Attachment  
Sequence No. **102**

Your first name and initial _____	Last name _____	Your U.S. taxpayer identification number, if any _____
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<b>Fill in your addresses only if you are filing this form by itself and not with your tax return</b>	Address in country of residence _____	Address in the United States _____
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## Part I General Information

- 1a Enter the type of U.S. visa (e.g., F, J, M, etc.) and visa number, if any, you held during 1993 and the date it was acquired ► \_\_\_\_\_
- b If the type of visa you held during 1993 changed, enter the new visa type and the date it was acquired ► \_\_\_\_\_
- 2 Of what country were you a citizen during the tax year? \_\_\_\_\_
- 3a What country issued you a passport? \_\_\_\_\_
- b Enter your passport number ► \_\_\_\_\_
- 4a Enter the actual number of days you were present in the United States during: ► 1993 \_\_\_\_\_  
1992 \_\_\_\_\_ 1991 \_\_\_\_\_
- b Enter the number of days in 1993 you claim you can exclude for purposes of the substantial presence test ► \_\_\_\_\_

## Part II Teachers and Trainees

- 5 Enter the name, address, and telephone number of the academic institution you attended during 1993 ► \_\_\_\_\_
- 6 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 1993 ► \_\_\_\_\_
- 7 Enter the type of U.S. visa (e.g., F, J, M, etc.), if any, you held during: ► 1987 \_\_\_\_\_ 1988 \_\_\_\_\_  
1989 \_\_\_\_\_ 1990 \_\_\_\_\_ 1991 \_\_\_\_\_ 1992 \_\_\_\_\_. 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 (1987 through 1992)?  Yes  No  
If you answered "Yes" to line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the exception explained on page 3.

## Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 1993 ► \_\_\_\_\_
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 1993 ► \_\_\_\_\_
- 11 Enter the type of U.S. visa (e.g., F, J, M, etc.), if any, you held during: ► 1987 \_\_\_\_\_ 1988 \_\_\_\_\_  
1989 \_\_\_\_\_ 1990 \_\_\_\_\_ 1991 \_\_\_\_\_ 1992 \_\_\_\_\_. 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 present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years?  Yes  No  
If you answered "Yes" to 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 1993, 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 answered "Yes" to line 13, explain ► \_\_\_\_\_

**Part IV Professional Athletes**

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 1993 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 ▶ .....

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 his or her condition or problem was preexisting.

\_\_\_\_\_  
Name of physician or other medical official

\_\_\_\_\_  
Physician or other medical official's address and telephone number

\_\_\_\_\_  
Physician or other medical official's signature

\_\_\_\_\_  
Date

**Sign here only if you are filing this form by itself and not with your 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ \_\_\_\_\_ ▶ \_\_\_\_\_  
Your signature Date

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

	Form 8843 Parts I & II	Form 8843 Parts I & III	Form 8843 Parts I & IV	Form 8843 Parts I & V
<b>Recordkeeping</b> . . . . .	13 min.	13 min.	13 min.	13 min.
<b>Learning about the law or the form</b> . . . . .	5 min.	5 min.	4 min.	5 min.
<b>Preparing the form</b> . . . . .	29 min.	34 min.	24 min.	34 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	17 min.	17 min.	17 min.	17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Attention: Reports Clearance Officer, PC:FP, Washington, DC 20224; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-1411), Washington, DC 20503. **DO NOT** send this form to either of these offices. Instead, see **How To File** on page 4.

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Who Must File

You, as an alien individual, must file Form 8843 or a similar statement to explain the basis of your claim that you can exclude days of presence in the United States for purposes of the substantial presence test because you:

- Were an exempt individual (other than a foreign government-related individual), or
- Were unable to leave the United States because of a medical condition or medical problem.

### Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 1993. You meet this test if you were physically present in the United States for at least:

- 31 days during 1993, and
- 183 days during the period 1993, 1992, and 1991, counting all the days of physical presence in 1993 but only 1/3 the number of days of presence in 1992 and only 1/6 the number of days in 1991.

**Note:** To claim the closer connection to a foreign country or countries exception to the substantial presence test described in Regulations section 301.7701(b)-2, you must file **Form 8840**, Closer Connection Exception Statement, or a similar statement.

### Days of Presence in the United States.—

Generally, you are treated as being present in the United States on any day that you are physically present in the country at any time during the day. However, you do not count the

following days of presence in the United States for purposes of the substantial presence test:

1. Days you regularly commuted to work in the United States from a residence in Canada or Mexico.
2. Days you were in the United States for less than 24 hours when you were in transit between two places outside the United States.
3. Days you were unable to leave the United States because of a medical condition or medical problem that developed while you were in the United States.
4. Days you were an exempt individual.

### Exempt Individuals

For purposes of the substantial presence test, an exempt individual includes anyone in the following categories.

- A teacher or trainee, temporarily present in the United States under a "J" visa (other than as a student), who substantially complies with the requirements of the visa.
- A student, temporarily present in the United States under an "F," "J," or "M" visa, who substantially complies with the requirements of the visa.
- A professional athlete temporarily in the United States to compete in a charitable sports event.
- An individual temporarily present in the United States as a foreign government-related individual.

### Teachers and Trainees (Part II)

If you were a teacher or trainee under a "J" visa, you are considered to have substantially complied with the visa requirements if you have not engaged in activities that are prohibited by U.S.

immigration laws and could result in the loss of your "J" visa status.

Even if you meet these requirements, you cannot exclude days of presence in 1993 as a teacher or trainee if you were exempt as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years. But see the **Exception** below. If you qualify to exclude days of presence as a teacher or trainee, complete Parts I and II of Form 8843.

**Exception.** If you were exempt as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years, you can exclude days of presence in 1993 as a teacher or trainee only if **all four** of the following apply:

1. You were exempt as a teacher, trainee, or student for any part of 3 (or fewer) of the 6 prior calendar years.
2. A foreign employer paid all your compensation during 1993.
3. You were present in the United States as a teacher or trainee in any of the 6 prior years.

4. A foreign employer paid all of your compensation during each of those prior 6 years you were present in the United States as a teacher or trainee.

For more details, see **Pub. 519**, U.S. Tax Guide for Aliens.

If you meet this exception, you must attach information to verify that a foreign employer paid all the compensation you received in 1993 and all prior years that you were present in the United States as a teacher or trainee.

### Students (Part III)

If you were a student under an "F," "J," or "M" visa, you are considered to have substantially complied with the visa requirements if you have not engaged in activities that are prohibited by U.S. immigration laws and could result in the loss of your visa status.

Even if you meet these requirements, you cannot exclude days of presence in 1993 as a student if you were exempt as a teacher, trainee, or student for any part of more than 5 calendar years unless you establish to the satisfaction of the IRS district director that you do not intend to reside permanently in the United States. The facts and circumstances to be considered in determining if you have demonstrated an intent to reside permanently in the United States include, but are not limited to:

1. Whether you have maintained a closer connection to a foreign country than to the United States (for details, see Pub. 519), and
2. Whether you have taken affirmative steps to change your status from nonimmigrant to lawful permanent resident.

If you qualify to exclude days of presence as a student, complete Parts I and III of Form 8843.

#### **Professional Athletes (Part IV)**

A professional athlete is an individual who is temporarily in the United States to compete in a charitable sports event. For details on charitable sports events, see Pub. 519.

If you qualify to exclude days of presence as a professional athlete, complete Parts I and IV of Form 8843.

#### **Individuals With a Medical Condition or Medical Problem (Part V)**

For purposes of the substantial presence test, do not count the days you intended to leave the United States but could not do so because of a medical condition or

medical problem that developed while you were in the United States. Whether you intended to leave the United States on a particular day is determined based on all the facts and circumstances. For more details, see Pub. 519.

If you qualify to exclude days of presence because of a medical condition or medical problem, complete Part I and lines 17a through 17c of Part V. Have your physician or other medical official complete line 18 of Part V.

#### **How To File**

Attach Form 8843 to your 1993 income tax return. If you do not have to file a return, send the form to the Internal Revenue Service Center, Philadelphia, PA 19255 by the due date (including extensions) for filing Form 1040NR. See the Instructions for Form 1040NR.

#### **Penalty for Not Filing Form 8843 or a Similar Statement**

If you do not timely file Form 8843 or a similar statement, you may not exclude the days you were present in the United States as a professional athlete or because of a medical condition or medical problem that arose while you were in the United States. Failure to exclude days of presence in the United States could result in your being considered a U.S. resident under the substantial presence test.

You will not be penalized if you can show by clear and convincing evidence that you took reasonable actions to become aware of the filing requirements and significant steps to comply with those requirements.