

Guidance on Completing Form 8843

What is Form 8843?

Form 8843, "Statement for Exempt Individuals and Individuals with a Medical Condition," is not an income tax return but an informational statement required by the U.S. Internal Revenue Service (IRS) for nonresident aliens and their spouses and dependents.

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 non-immigrant status regardless of an individual's age, who are **nonresidents for tax purposes**, must complete and file Form 8843. Nonresidents for tax purposes must file this form with the IRS even if they received **NO** income in 2023.

If you are new to the U.S., in F-1, F-2, J-1, or J-2 non-immigrant status, and you entered the U.S. **on or after January 1, 2026**, you do **NOT** need to file Form 8843 this year. You will complete Form 8843 in Spring 2027 for the time you spent in the U.S. in 2026.

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

F-1, F-2, J-1, or J-2 students, scholars, and dependents who (1) are nonresidents for tax purposes, (2) are not required to file an income tax return, and (3) are required to file Form 8843 do **NOT** need to apply for an SSN or ITIN to file Form 8843. However, if an international student or scholar has been issued an SSN or ITIN, the number should be included on Form 8843.

When is the filing deadline?

Form 8843 for 2025 must be completed and mailed to the IRS by **June 15, 2026**.

How do I complete Form 8843?

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

How do I file Form 8843?

Form 8843 cannot be filed electronically; it must be filed by mailing the completed paper form to the address below. The IRS requires that each Form 8843 be mailed individually and in separate envelopes, including dependents.

**U.S. Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215**

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

Complying with U.S. tax law is part of maintaining F-1, F-2, J-1, or J-2 nonimmigrant status. Form 8843s can be filed retroactively. It is important to file Forms 8843 and for previous years as soon as possible. Previous years' forms can be found [here](#).

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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 <div style="text-align: center; font-size: 24pt; font-weight: bold;">2025</div> 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: _____		

Part 1:

- Write or type your first and last name as it appears on your passport.
 - If you have one, enter your SSN or ITIN number.
- 1a.** Enter your U.S. visa type (F1, J1, F2, or J2) and the date you entered the U.S.
 - 1b.** In most cases, this will be the same answer as the one in 1a. However, if you have changed your visa status while in the U.S., you should enter your new visa status, the date you changed your status, and the visa type you held before changing your status.
 - 2.** Enter your country of citizenship. This information should match your passport and I-20 or DS-2019.
 - 3a.** Enter the country or countries that issued your passport(s).
 - 3b.** Enter your passport number(s).
 - 4a.** Enter the number of days you were physically present in the U.S. during each tax year. If you were not present in that specific year, enter "0."
 - 4b.** Enter the same number you entered in 4a for 2023.

Note: Dependent spouses and children in F-2 or J-2 status should complete the same sections as the primary F-1 or J-1 student or scholar.

Part 2:

J-1 Research Scholars and J-1 Short-Term Scholars complete this part of Form 8843. If unsure of your J-1 category, refer to Section 4 of your DS-2019.

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

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 Clemson University, 220 Parkway Drive, E-304 Martin Hall, Clemson, SC 29634. The phone number is 864-656-3614.
- 6. Lindsey Hill, 220 Parkway Drive, E-304 Hall, Clemson, SC 29634. The phone number is 864-656-3614.
- 7. Indicate whether you held a J or Q visa in the appropriate box.
- 8. If you indicate that you held J or Q visa status in two or more boxes in question seven, you will select "Yes." If you did not select two or more boxes in question seven, select "No."

Part 3:

F-1 and J-1 degree-seeking students complete this part of Form 8843. Dependent spouses and children in F-2 or J-2 status should complete the same sections as the primary F-1 or J-1 student or scholar.

you meet the exception explained in the instructions.

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:

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9. Enter Clemson University, 220 Parkway Drive, E-304 Hall, Clemson, SC 29634. The phone number is 864-656-3614.

10. Lindsey Hill, 220 Parkway Drive, E-304 Martin Hall, Clemson, SC 29634. The phone number is 864-656-3614

11. Indicate whether you held an F, J, M, or Q visa status in the appropriate box.

12. If you indicate that you held F, J, M, or Q status in five or more boxes in question 11, you will select "Yes." If you did not select five or more boxes in question 11, select "No."

13. Check "yes" or "no" as applicable.

14. If you checked "yes" to question 13, provide an explanation.

Part 4 and 5:

International students, scholars, and their dependents in F and J visa status do **not** need to complete parts four or five of Form 8843.

Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2023 and the dates of competition: _____

16 Enter the name(s) and employer identification number(s) of the organization(s) that benefited from the sports event(s): _____

SKIP

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 Required:

You must sign and date the form. If a dependent child must file Form 8843 but cannot sign the form, the child's parent, guardian, or another legally responsible person can sign the child's name. The signature for the child should be followed by the words "Signed by (your signature), parent for the 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.

Your signature

Date

REMINDERS:

- [International Employment in Clemson University's Office of Human Resources](#) provides guidance for Clemson's international employees in meeting their income tax filing requirements.
- Immigration Services can answer general questions on Form 8843.
- If you are not a U.S. citizen, you are considered a nonresident of the U.S. for tax purposes unless you meet one of two tests. You are a resident of the United States for tax purposes if you meet either the green card test or the substantial presence test for the calendar year, January 1 – December 31.
- 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 complete and file Form 8843**.
- Form 8843 for 2023 must be completed and mailed to the IRS **by June 15, 2026**.
- Complying with U.S. tax law is part of maintaining F-1, F-2, J-1, or J-2 nonimmigrant status. **Form 8843s can be filed retroactively**. It is important to file Forms 8843 and for previous years as soon as possible. Previous years' forms can be found [here](#).
- Every individual's tax situation is unique and specific to them. Do not copy what your friend did to complete your tax obligation. Also, **do not file your tax return as a Resident for Tax Purposes using a service like TurboTax if you are a Non-Resident for Tax Purposes**.
- Since filing taxes can have an impact on immigration status in the U.S., it is recommended that F-1, F-2, J-1, or J-2 students, scholars, and dependents **retain copies of all tax returns and Form 8843s filed with the IRS**.

CLEMSON UNIVERSITY IMMIGRATION SERVICES
220 Parkway Drive • E-304 Martin Hall • Clemson, SC 29634-5714
864-656-3614 • is@clemson.edu