

Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only.

2020

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

Department of the Treasury Internal Revenue Service

For the year January 1—December 31, 2020, or other tax year beginning , 2020, and ending , 20 .

Attachment Sequence No. 102

Your first name and initial

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:
2020 2019 2018
b Enter the number of days in 2020 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 2020
6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2020
7 Enter the type of U.S. visa (J or Q) you held during: 2014 2015 2016 2017 2018 2019
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 (2014 through 2019)?

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2020
10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2020
11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2014 2015 2016 2017 2018 2019
12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years?
13 During 2020, 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?
14 If you checked the "Yes" box on line 13, explain

**Part IV** Professional Athletes

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- 15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2020 and the dates of competition ► .....
- 16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that

## General Instructions

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

### Future Developments

For the latest information about developments related to Form 8843 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843).

### What's New

**COVID-19 Medical Condition Travel Exception (Rev. Proc. 2020-20 Exception).** If you intended to leave the United States in 2020, but you were unable to leave due to travel disruptions, you may be able to exclude up to 60 days of continuous presence in the United States starting no earlier than February 1, 2020, and no later than April 1, 2020, for purposes of applying the substantial presence test. This exception applies regardless of whether an individual is infected with the virus. For more information, see COVID-19 Medical Condition Travel Exception (Rev. Proc. 2020-20 Exception), later.

**30-Day Medical Condition.** If you are an alien individual who intended, but was unable, to leave the United States for a continuous period of up to 30 days because of a medical condition or medical problem, you may be eligible to exclude these days of presence in the United States by filing Form 8843 without a physician's statement. For more information, see 30-Day Medical Condition, later.

### Who Must File

If you are an alien individual (other than a foreign government-related individual), you must file Form 8843 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, or
- Were unable to leave the United States because of a medical condition or medical problem. However, if you satisfy the requirements of, and are claiming relief pursuant to, the Rev. Proc. 2020-20 Exception (discussed later), you must file Form 8843 only if you are also required to file Form 1040-NR.

### When and Where To File

If you are filing a 2020 Form 1040-NR, attach Form 8843 to it. Mail your tax return by the due date (including extensions) to the address shown in your tax return instructions.

If you don't have to file a 2020 tax return, mail Form 8843 to the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301-0215 by the due date (including extensions) for filing Form 1040-NR.

**Rev. Proc. 2020-20 Exception.** If you are claiming the Rev. Proc. 2020-20 Exception, and you don't have to file Form 1040-NR, don't submit your Form 8843 to the IRS. Instead, keep all relevant records to support your claim for the Rev. Proc. 2020-20 Exception and be prepared to produce them and a completed Form 8843 if requested by the IRS.

### Penalty for Not Filing Form 8843

If you don't file Form 8843 on time, 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 won't 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.

### Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2020. You meet this test if you were physically present in the United States for at least:

- 31 days during 2020; and
- 183 days during the period 2020, 2019, and 2018, counting all the days of physical presence in 2020 but only 1/3 the number of days of presence in 2019 and only 1/6 the number of days in 2018.

**Note:** To claim the closer connection to a foreign country(ies) exception to the substantial presence test described in Regulations section 301.7701(b)-2, you must file Form 8840.

**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 don't 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 traveling between two places outside the United States.
3. Days you were temporarily in the United States as a regular crew member of a foreign vessel engaged in transportation between the United States and a foreign country or a possession of the United States unless you otherwise engaged in trade or business on such a day.

4. Days you were unable to leave the United States because of a medical condition or medical problem that arose while you were in the United States, including days you were unable to leave the United States due to travel disruptions, if you meet the requirements of the Rev. Proc. 2020-20 Exception.

5. 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 (defined on this page).
- A student (defined on the next page).
- A professional athlete temporarily present in the United States to compete in a charitable sports event.

The term "exempt individual" also includes an individual temporarily present in the United States as a foreign government-related individual under an "A" or "G" visa, other than individuals holding "A-3" or "G-5" class visas. An individual present under an "A-3" or "G-5" class visa is not considered a foreign government-related individual and must count all his or her days of presence in the United States for purposes of the substantial presence test. For more details, see Pub. 519. If you are present under any other "A" or "G" class visa, you are not required to file Form 8843.

### COVID-19 Medical Condition Travel Exception (Rev. Proc. 2020-20 Exception)

Travel and related disruptions from the global outbreak of the COVID-19 virus may cause certain eligible individuals (defined later), who did not anticipate meeting the substantial presence test (defined earlier), to become residents of the United States for federal income tax purposes during 2020. Regardless of whether individuals were infected with the COVID-19 virus, they may have become severely restricted in their movements, including by order of government authorities.

Individuals who do not have the COVID-19 virus and attempt to leave the United States may also face canceled flights and disruptions in other forms of transportation, shelter-in-place orders, quarantine, and border closures. Additionally, even those who can travel may feel unsafe doing so due to recommendations to implement social distancing and limit exposure to public spaces. Therefore, an eligible individual who fulfills the requirements of the Rev. Proc. 2020-20 Exception (generally, one who intended to leave the United States, but was unable to do so due to travel disruptions), may exclude the individual's COVID-19 emergency period (defined later) for purposes of applying the substantial presence test.

Eligible individual. To be considered an eligible individual, you must satisfy the following requirements.

- You were not considered a U.S. resident at the end of 2019.
- You were not a lawful permanent resident (green card holder) at any time in 2020.
- You were present in the United States on each of the days of your COVID-19 emergency period (defined later).
- You did not become a U.S. resident in 2020 due to days of presence in the United States outside of your COVID-19 emergency period.

COVID-19 emergency period. A single period of up to 60 consecutive calendar days you select, starting no earlier than February 1, 2020, but no later than April 1, 2020, during which you were physically present in the United States, but were unable to leave due to travel disruptions. More information. For more information, including the impact of travel disruptions on treaty benefits, see Rev. Proc. 2020-20, 2020-20 I.R.B. 801, available at [www.irs.gov/irb/2020-20\\_IRB#REV-PROC-2020-20](http://www.irs.gov/irb/2020-20_IRB#REV-PROC-2020-20).

### 30-Day Medical Condition

If you are an alien individual who intended, but was unable, to leave the United States for a continuous period of up to 30 days in 2020 because of a medical condition or medical problem that arose while you were in the United States, you may file Form 8843 without a physician's statement in Part V to exclude these days of presence in the United States. This exception to the requirement to obtain a physician's statement in order to claim a medical condition as a basis to exclude days of presence only applies to a single continuous period of up to 30 days, and any additional days in which you were unable to leave the United States due to a medical condition or medical problem that would require a physician's statement in Part V.

## Specific Instructions

Note: If you are claiming the Rev. Proc. 2020-20 Exception or the 30-Day Medical Condition, complete your identifying information at the top of Form 8843, and Part I, as discussed later. Complete Parts II, III, and IV, if applicable. You must also complete Part V, as discussed later.

### Part I—General Information

If you are attaching Form 8843 to Form 1040-NR, you aren't required to complete lines 1a through 4a of Form 8843 if you provide the requested information on the corresponding lines of Form 1040-NR. See Schedule OI of those forms.

In this case, enter "Information provided on Form 1040-NR" on line 1a of Form 8843. Complete line 4b and the rest of Form 8843.

If Form 8843 is filed separately, you must complete all entries on the form.

Line 1b. Enter your current nonimmigrant status, such as that shown on your current Immigration Form I-94, Arrival-Departure Record. If your status has changed while in the United States, enter the date of change and previous status.

### Part II—Teachers and Trainees

A teacher or trainee is an individual who is temporarily present in the United States under a "J" or "Q" visa (other than as a student) and who substantially complies with the requirements of the visa.

If you were a teacher or trainee under a "J" or "Q" visa, you are considered to have substantially complied with the visa requirements if you haven't engaged in activities that are prohibited by U.S. immigration laws that could result in the loss of your "J" or "Q" visa status.

Even if you meet these requirements, you can't exclude days of presence in 2020 as a teacher or trainee if you were exempt as a teacher, trainee, or student for any

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.

However, if you are excluding up to 30 days of presence because of a medical condition or medical problem using the 30-Day Medical Condition (discussed earlier), and this is the only exception you are claiming in Part V, then complete Part I, and lines 17a through 17c of Part V. Before describing your medical condition or medical problem on line 17a, enter "30-Day Medical Condition." Do not complete line 18. You don't need a physician's signature to claim the 30-Day Medical Condition.

Note: You cannot exclude any days of presence in the United States under any of the following circumstances.

- You were initially prevented from leaving, were then able to leave, but remained in the United States beyond a reasonable period for making arrangements to leave.
- You entered or returned to the United States for medical treatment. It does not matter whether you intended to leave the United States immediately after the medical treatment but couldn't do so because of unforeseen complications from the medical treatment.
- The medical condition existed before your arrival in the United States and you were aware of the condition. It does not matter whether you needed treatment for the condition when you entered the United States.

#### Rev. Proc. 2020-20 Exception

If you are an eligible individual who meets the requirements of the Rev. Proc. 2020-20 Exception, and you are claiming only this exception in Part V, complete lines 17a, 17b, 17c, and 18, as discussed next.

1. On line 17a, enter "COVID-19 MEDICAL CONDITION TRAVEL EXCEPTION."

2. On line 17b, enter the start date of your COVID-19 emergency period.

3. On line 17c, enter the end date of your COVID-19 emergency period.

4. Leave line 18 blank. There is no need for a physician's statement if you are claiming the Rev. Proc. 2020-20 Exception.

See COVID-19 Medical Condition Travel Exception, earlier, to determine if you are an eligible individual, if you fulfill the requirements of the Rev. Proc. 2020-20 Exception, and how to determine the start and end dates of your COVID-19 emergency period.

Note: Travel disruptions will not be considered pre-existing medical conditions for the purpose of the Rev. Proc. 2020-20 Exception.

#### Multiple Medical Conditions

If you are claiming multiple medical conditions or medical problems in Part V (the Rev. Proc. 2020-20 Exception, the 30-Day Medical Condition, and/or another medical condition or medical problem), list each condition on line 17a, and leave the remainder of Part V blank. All of the information required in Part V for each condition, including (if relevant) a physician's statement, should be included in an attachment to Form 8843. It is possible to exclude days of presence in the United States in 2020 under all three medical condition exceptions, provided you are eligible for each. See the FAQs at [www.irs.gov/newsroom/faqs-for-individuals-claiming-the-medical-condition-exception-in-2020](http://www.irs.gov/newsroom/faqs-for-individuals-claiming-the-medical-condition-exception-in-2020) for more information.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 7701(b) and its regulations require that you give us the information. We need it to determine if you can exclude days of presence in the United States for purposes of the substantial presence test.

You aren't required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.