FORM 8843: Statement for Exempt Individuals

This form determines if an international student is “exempt”. As an international student, you are most likely considered an “exempt” individual, which means you can file taxes as a “non-resident” and not a “resident”. This is beneficial to you because residents pay higher taxes.

Who needs to file the Form 8843

- ALL international students present in the United States during 2014, whether employed or not.

Follow these instructions:

1. Fill out your first name and last name, your foreign and U.S. addresses
2. If you have a Social Security number, write it where it asks for your U.S. taxpayer identification number; otherwise, leave it blank or write “none”
3. PART 1: General Information
   a. **Line 1a**: F-1 and the date you first entered the US on the F-1 visa.
   b. **Line 1b**: F-1 and the date you changed to an F-1 if you entered the US on another visa
   c. **Line 2**: Your home country
   d. **Line 3a**: You (home country or the) country who issued your passport
   e. **Line 3b**: Your passport number
   f. **Line 4a and 4b**: use the chart below to figure out the numbers to enter...

### Substantial Presence Test

<table>
<thead>
<tr>
<th>Part 1: General Information: 4a-b</th>
<th>Add down the column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of days in the US in 2014</td>
<td>Copy here</td>
</tr>
<tr>
<td>Number of days in the US in 2013</td>
<td>Divided by 3</td>
</tr>
<tr>
<td>Number of days in the US in 2012</td>
<td>Divided by 6</td>
</tr>
</tbody>
</table>

**Total:**

4. PART 2: SKIP
5. PART 3:
   - **Line 9**: Regent University, 1000 Regent University Drive, Virginia Beach, VA 23464
     800-373-5504
   - **Line 10**: Find the information for your academic department on the Regent website. Give the Dean or Department Chairperson’s name, Department, and phone number. The address will be 1000 Regent University Dr., Virginia Beach, VA 23464
   - **Line 11**: Write “F” on the line next to any year that you were an F-1 student in the US, even if you were at a different school. If you were in the US on a different visa type, write that visa type on the line for the appropriate year.
Line 12: Be Careful!! Were you here in the US for MORE THAN 5 years?? If you were here for more than 5 years, check YES. If you were here for less than 5 years, check NO. If you checked yes, you have to attach a statement that you are not planning to become a permanent resident.

Line 13: Did you apply for Permanent Residency in 2014? YES or NO? (applying for the Diversity Lottery does not count!)

Line 14: If you did apply for Permanent Residency, explain your reasons and current status.

6. PART 4: PROFESSIONAL ATHLETES: skip!
7. PART 5: INDIVIDUALS WITH A MEDICAL CONDITION OR PROBLEM: skip!
8. SIGN YOUR NAME AND THE DATE AT THE VERY BOTTOM OF THE PAGE.
9. Mail this form and any supporting documentation:

If you DID NOT have a job in 2014 and you are filling out ONLY this Form 8843, mail this form to:

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

If you DID have a job or taxable scholarship in 2014, mail this form along with your tax return forms.