

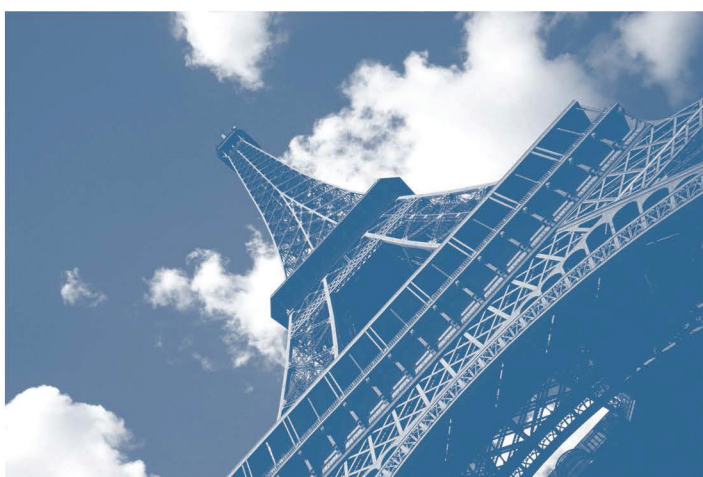
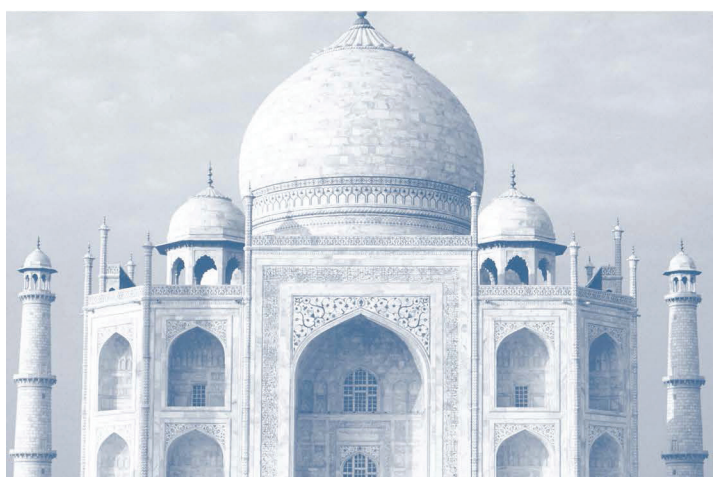
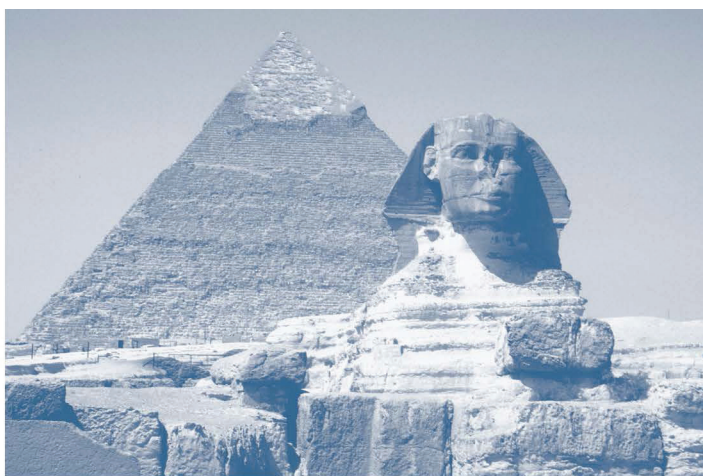


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VITA/TCE Foreign Student and Scholar Resource Guide
Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

2024 RETURNS

Foreign Student & Scholar Resource Guide



Take your VITA/TCE training online at apps.irs.gov/app/vita/. Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491-X, VITA/TCE Training Supplement. The most recent version can be downloaded at: www.irs.gov/pub/irs-pdf/p4491x.pdf

Volunteer Standards of Conduct

Volunteer Income Tax Assistance / Tax Counseling for the Elderly (VITA/TCE) Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

Annually all VITA/TCE volunteers must pass the Volunteer Standards of Conduct (VSC) certification test and agree that they will adhere to the VSC by signing and dating Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs,, prior to volunteering at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, and tax law instructors must certify in Intake/Interview and Quality Review. Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, or conduct quality reviews of completed returns must also certify in tax law prior to signing the form. Form 13615 is not valid until the sponsoring partner's approving official (coordinator, instructor, administrator, etc.) or IRS contact confirms the volunteer's identity, name and address, and signs and dates the form. Volunteers' names and addresses in Link & Learn taxes must match their government issued photo identification. Advise volunteers to update their My Account page in Link & Learn Taxes with their valid name and address.

As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:

- VSC# 1 – Follow the Quality Site Requirements (QSR).
- VSC# 2 – Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.
- VSC# 3 – Do not solicit business from taxpayers you assist or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself or any other specific individual.
- VSC# 4 – Do not knowingly prepare false returns.
- VSC# 5 – Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE Programs.
- VSC# 6 – Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE programs
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely
- Deactivation of your sponsoring partner's site VITA/TCE electronic filing ID number (EFIN)
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site
- Termination of your sponsoring organization's partnership with the IRS
- Termination of grant funds from the IRS to your sponsoring partner and
- Referral of your conduct for potential TIGTA and criminal investigations

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Confidentiality Statement:

All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

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For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20____ See separate instructions.

Your first name and middle initial	Last name	Your identifying number (see instructions)
------------------------------------	-----------	--

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code

Foreign country name Foreign province/state/county Foreign postal code

Filing Status
Check only one box.

☐ Single ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS) ☐ Estate ☐ Trust

If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Digital Assets At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

Dependents (see instructions):	(1) First name		(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	
	Last name	Child tax credit			Credit for other dependents	
If more than four dependents, see instructions and check here <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

Income Effectively Connected With U.S. Trade or Business

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	1h	
i	Reserved for future use	1i	
j	Reserved for future use	1j	
k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k	
z	Add lines 1a through 1h	1z	
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
5a	Pensions and annuities	5a	
6	Reserved for future use	6	
7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	7	
8	Additional income from Schedule 1 (Form 1040), line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income	9	
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income	10	
11	Subtract line 10 from line 9. This is your adjusted gross income	11	
12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)	12	
13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	
b	Exemptions for estates and trusts only (see instructions)	13b	
c	Add lines 13a and 13b	13c	
14	Add lines 12 and 13c	14	
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16
	17	Amount from Schedule 2 (Form 1040), line 3	17
	18	Add lines 16 and 17	18
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	19
	20	Amount from Schedule 3 (Form 1040), line 8	20
	21	Add lines 19 and 20	21
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b
	c	Transportation tax (see instructions)	23c
	d	Add lines 23a through 23c	23d
	24	Add lines 22 and 23d. This is your total tax	24
Payments	25	Federal income tax withheld from:	
	a	Form(s) W-2	25a
	b	Form(s) 1099	25b
	c	Other forms (see instructions)	25c
	d	Add lines 25a through 25c	25d
	e	Form(s) 8805	25e
	f	Form(s) 8288-A	25f
	g	Form(s) 1042-S	25g
	26	2024 estimated tax payments and amount applied from 2023 return	26
	27	Reserved for future use	27
	28	Additional child tax credit from Schedule 8812 (Form 1040)	28
	29	Credit for amount paid with Form 1040-C	29
	30	Reserved for future use	30
	31	Amount from Schedule 3 (Form 1040), line 15	31
	32	Add lines 28, 29, and 31. These are your total other payments and refundable credits	32
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments	33
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	35a
	b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	d	Account number	
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.	
	36	Amount of line 34 you want applied to your 2025 estimated tax	36
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37
	38	Estimated tax penalty (see instructions)	38
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN) <input type="text"/>
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, 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	Your occupation
	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>		
	Phone no.	Email address	
Paid Preparer Use Only	Preparer's name		Preparer's signature
	Date		PTIN
	Check if: <input type="checkbox"/> Self-employed		
	Firm's name		Phone no.
	Firm's address		Firm's EIN

Department of the Treasury
Internal Revenue Service

Attach to Form 1040-NR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

2024

Attachment
Sequence No. **7A**

Your identifying number

Taxes You Paid		1a	1b
	1a State and local income taxes	1a	
	b Enter the smaller of line 1a or \$10,000 (\$5,000 if married filing separately)		1b
Gifts to U.S. Charities	2 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	2	
Caution: If you made a gift and got a benefit for it, see instructions.	3 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	3	
	4 Carryover from prior year	4	
	5 Add lines 2 through 4		5
Casualty and Theft Losses	6 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions		6
Other Itemized Deductions	7 Other—from list in instructions. List type and amount: <div style="border-bottom: 1px dashed black; height: 1.2em; margin-bottom: 2px;"></div> <div style="border-bottom: 1px dashed black; height: 1.2em; margin-bottom: 2px;"></div> <div style="border-bottom: 1px dashed black; height: 1.2em; margin-bottom: 2px;"></div> <div style="border-bottom: 1px dashed black; height: 1.2em; margin-bottom: 2px;"></div> <div style="border-bottom: 1px dashed black; height: 1.2em; margin-bottom: 2px;"></div> <div style="border-bottom: 1px dashed black; height: 1.2em; margin-bottom: 2px;"></div> <div style="border-bottom: 1px dashed black; height: 1.2em; margin-bottom: 2px;"></div> <div style="border-bottom: 1px dashed black; height: 1.2em; margin-bottom: 2px;"></div> <div style="border-bottom: 1px dashed black; height: 1.2em; margin-bottom: 2px;"></div> <div style="border-bottom: 1px dashed black; height: 1.2em; margin-bottom: 2px;"></div>		7
Total Itemized Deductions	8 Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12		8

Cat. No. 72749E

Schedule A (Form 1040-NR) 2024

SCHEDULE OI
(Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Other Information

Attach to Form 1040-NR.

Go to www.irs.gov/Form1040NR for instructions and the latest information.

Answer all questions.

OMB No. 1545-0074

2024

Attachment
Sequence No. **7C**

Name shown on Form 1040-NR

Your identifying number

- A** Of what country or countries were you a citizen or national during the tax year? _____
- B** In what country did you claim residence for tax purposes during the tax year? _____
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☐ Yes ☐ No
- D** Were you ever:
- 1.** A U.S. citizen? ☐ Yes ☐ No
- 2.** A green card holder (lawful permanent resident) of the United States? ☐ Yes ☐ No
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. _____
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? ☐ Yes ☐ No
- If you answered "Yes," indicate the date and nature of the change: _____
- G** List all dates you entered and left the United States during 2024. See instructions.
- Note:** If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H. ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

- H** Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2022 _____, 2023 _____, and 2024 _____
- I** Did you file a U.S. income tax return for any prior year? ☐ Yes ☐ No
- If "Yes," give the latest year and form number you filed: _____
- J** Are you filing a return for a trust? ☐ Yes ☐ No
- If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? ☐ Yes ☐ No
- K** Did you receive total compensation of \$250,000 or more during the tax year? ☐ Yes ☐ No
- If "Yes," did you use an alternative method to determine the source of this compensation? ☐ Yes ☐ No
- L** Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.
- 1.** Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 _____

- 2.** Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☐ Yes ☐ No
- 3.** Are you claiming treaty benefits pursuant to a Competent Authority determination? ☐ Yes ☐ No
- If "Yes," attach a copy of the Competent Authority determination letter to your return.
- M** Check the applicable box if:
- 1.** This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ☐
- 2.** You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ☐

Claim for Refund and Request for Abatement

OMB No. 1545-0024

Go to www.irs.gov/Form843 for instructions and the latest information.

Check the box below that indicates your reason for filing Form 843.

Tax

- ☐ Abatement or refund of tax other than income, estate, or gift tax
- ☐ Abatement or refund of tax that can't be claimed on any form except Form 843
- ☐ Refund to employee of excess social security, Medicare, or RRTA tax withheld by any one employer, but only if your employer will not adjust the overcollection
- ☐ Refund to employee of excess tier 2 RRTA tax when, for the year, you had more than one railroad employer and your total tier 2 RRTA tax withheld or paid exceeds the tier 2 limit
- ☐ Refund to employee of social security, Medicare, or RRTA tax withheld in error, but only if your employer will not adjust the overcollection
- ☐ Abatement or refund of tier 1 RRTA tax for an employee representative

Penalty

- ☐ Abatement or refund of a penalty or addition to tax due to reasonable cause or other reason allowed under the law
- ☐ Refund of penalty imposed under section 6672 for failure to collect and pay over tax, or attempt to evade or defeat tax (Trust Fund Recovery Penalty)
- ☐ Refund of penalty imposed under section 6695A for misstatements due to incorrect appraisals
- ☐ Refund of penalty imposed under section 6715 for misuse of dyed fuel
- ☐ Abatement or refund under section 6404(f) of a penalty or addition to tax attributable to erroneous written advice by the IRS

Interest

- ☐ Abatement or refund of interest under section 6404(e)(1)
- ☐ Request for net interest rate of zero under Rev. Proc. 2000-26

Other

- ☐ Refund of branded prescription drug fee
- ☐ Refund of annual fee on health insurance providers
- ☐ Other (specify) _____

CAUTION: Do **not** use Form 843 when you **must** use a different tax form. For example, do **not** use Form 843 to claim a refund or abatement of an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding; a refund of excise taxes based on the nontaxable use or sale of fuels; or an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Also, do **not** use Form 843 to claim a refund of tax return preparer or promoter penalties. See instructions for the forms to use.

Name of person requesting refund or abatement (see instructions)			Social security number (SSN)		
Name of spouse if filing joint return (see instructions)			Spouse's social security number (SSN)		
Address (number and street or P.O. box if mail is not delivered to street address)			Apt., room, or suite no.		
City, town, or post office. If you have a foreign address, also complete spaces below.		State	ZIP code	Employer ID number (EIN)	
Foreign country name		Foreign province/state/county		Foreign postal code	
Name and address shown on return if different from above				Daytime telephone number	

- Enter the tax period or fee year. Prepare a separate Form 843 for each tax period or fee year.
Beginning date (MM/DD/YYYY) _____ Ending date (MM/DD/YYYY) _____
- Amount to be refunded or abated. \$** _____
- Date(s) of payment(s) for which you are requesting a refund (MM/DD/YYYY). If you need more space, attach additional sheets.

a	b	c	d	e	f
g	h	i	j	k	l
- Check the box with the type of tax or fee for which you are asking a refund or abatement. Or check the box with the type of tax or fee to which the interest, penalty, or addition to tax is related. Check only one box.

a <input type="checkbox"/> Employment	b <input type="checkbox"/> Estate	c <input type="checkbox"/> Gift	d <input type="checkbox"/> Excise	e <input type="checkbox"/> Income	f <input type="checkbox"/> Fee	g <input type="checkbox"/> Civil penalty
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Instructions for Form 843

(Rev. December 2021)



Department of the Treasury
Internal Revenue Service

(For use with Form 843 (Rev. August 2011))

Claim for Refund and Request for Abatement

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

General Instructions

Future Developments

For the latest information about developments related to Form 843 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form843](https://www.irs.gov/Form843).

What's New

Penalty for erroneous claim for refund. The information under what had been *Penalty for Erroneous Claim for Refund* has been moved to a parenthetical in a bullet under [Use Form 843 to claim or request the following](#).

Purpose of Form

Use Form 843 to claim a refund or request an abatement of certain taxes, interest, penalties, fees, and additions to tax.

Note. If you are filing Form 843 to claim a refund of the branded prescription drug fee, please write "Branded Prescription Drug Fee" across the top of Form 843.



Do not use Form 843 to request an abatement of income, estate, or gift taxes. Do not use Form 843 to request a refund of income tax or Additional Medicare Tax. Employers cannot use Form 843 to request a refund or abatement of Federal Insurance Contributions Act (FICA) tax, Railroad Retirement Tax Act (RRTA) tax, or income tax withholding. Also, do not use Form 843 to amend a previously filed income or employment tax return. Do not use Form 843 to claim a refund of agreement fees, offer-in-compromise fees, or lien fees.

Use Form 843 to claim or request the following.

- A refund of tax, other than a tax for which a different form must be used. (See *Do not use Form 843 when you must use a different tax form* next.)
- An abatement of tax, other than income, estate, or gift tax. Employers cannot use Form 843 to request an abatement of FICA tax, RRTA tax, or income tax withholding.
- A refund to an employee of excess social security, Medicare, or RRTA tax withheld by any one employer, but only if your employer will not adjust the overcollection. See the instructions for line 7.
- A refund to an employee of social security or Medicare taxes that were withheld in error, but only if your employer will not adjust the overcollection. See the instructions for line 7. If you are a nonresident alien, see Pub. 519, U.S. Tax Guide for Aliens, for specific instructions.
- A refund of excess tier 2 RRTA tax when you had more than one railroad employer for the year and your total tier 2 RRTA tax withheld or paid for the year was more than the tier 2 limit. See the instructions for line 3.
- A refund or abatement of interest, penalties, or additions to tax, caused by certain IRS errors or delays, or certain erroneous written advice from the IRS.

- A refund or abatement of a penalty or addition to tax due to reasonable cause or other reason (other than erroneous written advice provided by the IRS) allowed under the law. (This includes a request for an abatement or refund of the section 6676 penalty for an erroneous claim for refund, where the claim was due to a reasonable cause. The penalty is assessed at 20% of the amount determined to be excessive.)
- A refund of the penalty imposed under section 6715 for misuse of dyed fuel.
- A refund or abatement of tier 1 RRTA tax for an employee representative.
- A refund of a branded prescription drug fee.



If you received an IRS notice notifying you of a change to an item on your tax return, or that you owe interest, a penalty, or addition to tax, follow the instructions on the notice. You may not have to file Form 843.

Do not use Form 843 when you must use a different tax form.

- Use Form 1040-X, Amended U.S. Individual Income Tax Return, to change any amounts reported on Form 1040, 1040-SR, 1040A, 1040EZ, 1040-NR, or 1040-NR-EZ, to change amounts previously adjusted by the IRS, or to make certain elections after the prescribed deadline (see Regulations sections 301.9100-1 through -3).
- Use Form 1040-X and attach a corrected Form 8959, Additional Medicare Tax, to correct your liability for Additional Medicare Tax. If your Medicare wages, RRTA compensation, or self-employment income is adjusted, you may need to correct your liability, if any, for Additional Medicare Tax.
- Use Form 8379, Injured Spouse Allocation, to claim your portion of a joint refund used to offset your spouse's past due obligations.
- Individuals, estates, and trusts, filing within 1 year after the end of the year in which a claim of right adjustment under section 1341(b)(1), a net operating loss (NOL), a general business credit, or net section 1256 contracts loss arose, can use Form 1045, Application for Tentative Refund, to apply for a "quick refund" resulting from any overpayment of tax due to the claim of right adjustment or the carryback of the loss or unused credit. Individuals can also get a refund by filing Form 1040-X instead of Form 1045. An estate or trust can file an amended Form 1041, U.S. Income Tax Return for Estates and Trusts.
- Use Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, for the tax year being amended to amend a previously filed Form 940. See the Instructions for Form 940.
- Employers must use the tax form that corresponds to the tax return previously filed to make an adjustment or claim a refund or abatement of FICA tax, RRTA tax, or income tax withholding.

IF you filed...	CORRECT using...
Form 941 or Form 941-SS	Form 941-X
Form 943	Form 943-X
Form 944 or Form 944-SS	Form 944-X
Form 945	Form 945-X
Form CT-1	Form CT-1 X
Formulario 941-PR	Formulario 941-X (PR)
Formulario 943-PR	Formulario 943-X (PR)
Formulario 944-PR	Formulario 944-X (PR)
Formulario 944 (SP)	Formulario 944-X (SP)
If you filed Schedule H (Form 1040) or Anexo H-PR (Formulario 1040-PR), see Pub. 926, Household Employer's Tax Guide, for how to correct that form.	

For more information, see Treasury Decision 9405 at

[IRS.gov/irb/2008-32_IRB#TD-9405](https://www.irs.gov/irb/2008-32_IRB#TD-9405).

- Use Form 1120-X, Amended U.S. Corporation Income Tax Return, to correct Form 1120 or 1120-A as originally filed, or as later adjusted by an amended return, a claim for refund, or an examination, or to make certain elections after the prescribed deadline (see Regulations sections 301.9100-1 through -3).
- Use Form 720-X, Amended Quarterly Federal Excise Tax Return, to make adjustments to liability reported on Forms 720 you have filed for previous quarters. Do not use Form 720-X to make changes to claims made on Schedule C (Form 720), except for the section 4051(d) tire credit and section 6426 fuel credits.
- Use Form 730, Monthly Tax Return for Wagers, to claim a credit or refund of wagering tax. You may also use Schedule 6 (Form 8849).
- Use Form 4136, Credit for Federal Tax Paid on Fuels, to claim a credit against your income tax for certain nontaxable uses (or sales) of fuel during the income tax year. Also, use Form 4136 if you are a producer claiming a credit for alcohol fuel mixtures or biodiesel mixtures. However, you can use Form 8849, Claim for Refund of Excise Taxes, to claim a periodic refund instead of waiting to claim an annual credit on Form 4136.
- Use Form 8849, Claim for Refund of Excise Taxes, to claim a refund of excise taxes other than those resulting from adjustments to your reported liabilities. See Pub. 510, Excise Taxes, for the appropriate forms to use to claim excise tax refunds.
- Corporations (other than S corporations) can use Form 1139, Corporation Application for Tentative Refund, to apply for a "quick refund" of taxes from an overpayment of tax due to a claim of right adjustment under section 1341(b)(1); or the carryback of any NOL, the carryback of a net capital loss, or the carryback of an unused general business credit.

Separate Form Required

Generally, you must file a separate Form 843 for each tax period or fee year or type of tax or fee. There are exceptions for certain claims. See the instructions for line 5.

Generally, you must file a claim for a credit or refund within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. If you do not file a claim within this period, you may no longer be entitled to a credit or refund. See Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, for more information. But see *Requesting Abatement or Refund of a Penalty or Addition to Tax as a Result of Written Advice*, later, for when to file a request for abatement or refund of a penalty or an addition to tax as a result of erroneous written advice.

Who Can File

You can file Form 843 or your authorized representative can file it for you. If your authorized representative files Form 843, the original or copy of Form 2848, Power of Attorney and Declaration of Representative, must be attached. You must sign Form 2848 and authorize the representative to act on your behalf for the purposes of the request. See the Instructions for Form 2848 for more information.



If you are filing as a legal representative for a decedent whose return you filed, attach to Form 843 a statement that you filed the return and you are still acting as the decedent's representative. If you did not file the decedent's return, attach certified copies of letters testamentary, letters of administration, or similar evidence to show your authority. File Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, with Form 843 if you are the legal representative of a decedent. See the instructions for Form 1310 for full details.

Taxpayers With Visual Impairments and Disabilities

If you were unable to read and timely respond to a standard print notice from the IRS, you may be able to request a refund or abatement of assessed penalties, interest, or additions to tax. The following list illustrates the types of items you may want to include in your explanation on line 7 when completing Form 843 for this purpose.

- The nature of the disability that prevents you from reading and timely responding to notices in a standard print format.
- The date you received the standard print notice from the IRS and a description of the notice.
- The date you learned of the issue described in the standard print notice.
- Whether you requested that the IRS provide the notice (or previous notices) in an alternative format and, if so, the date of the request and the format requested.

Where To File

IF you are filing Form 843...	THEN mail the form to...
in response to an IRS notice regarding a tax or fee related to certain taxes such as income, employment, gift, estate, excise, etc.	the address shown in the notice.
to request a claim for refund in an estate tax matter	Internal Revenue Service Attn: E&G Mail Stop 824G 7940 Kentucky Drive Florence, KY 41042-2915
for penalties, or for any other reason other than an IRS notice or estate tax claim (described above) or Letter 4658, Letter 5067C, net interest rate of zero request, or a nonresident alien's claim for refund of social security or Medicare taxes withheld in error (see below)	the service center where you would be required to file a current year tax return for the tax to which your claim or request relates. See the instructions for the return you are filing.
in response to Letter 4658 (notice of branded prescription drug fee) Note. To ensure proper processing, write "Branded Prescription Drug Fee" across the top of Form 843.	Internal Revenue Service Mail Stop 4921 BPDF 1973 N. Rulon White Blvd. Ogden, UT 84201  <i>Use this address only if you are claiming a refund of the branded prescription drug fee.</i>
in response to Letter 5067C (Annual Fee on Health Insurance Providers Final Fee) Note. To ensure proper processing, write "Annual Fee on Health Insurance Providers Final Fee" across the top of Form 843.	Internal Revenue Service Mail Stop 4921 IPF 1973 N. Rulon White Blvd. Ogden, UT 84201  <i>Use this address only if you are claiming a refund of the health insurance providers fee.</i>
for requests of a net interest rate of zero	the service center where you filed your most recent return.
as a nonresident alien requesting a refund of social security or Medicare taxes withheld in error from pay that is not subject to these taxes	the address in Pub. 519 for nonresident aliens requesting such refunds and follow the specific instructions in Pub. 519 regarding the documents to be filed and the conditions under which the form can be filed.
Note. If you have mailed the form to an address that has changed, the form will be forwarded.	

Paid Tax Return Preparer

A paid tax return preparer who files Form 843 for you must sign the form and fill in the identifying information at the bottom of the form. The tax preparer must give you a copy of the completed Form 843 for your records. Someone who prepares your Form 843 but does not charge you should not sign it.

Specific Instructions

Social security number. Enter your social security number (SSN). If you are filing Form 843 relating to a joint return, enter the SSNs for both you and your spouse. If you have an individual taxpayer identification number (ITIN) rather than an SSN, enter

your ITIN (and your spouse's ITIN if this relates to a joint return) whenever an SSN is requested.

Line 1

Enter the tax period for which you are making the claim for refund or request for abatement. If you are requesting a refund of a branded prescription drug fee, enter the fee year on the "From" line.

Line 3

Check the appropriate box to show the type of tax or fee for which you are claiming a refund or requesting an abatement. If the claim relates to interest, a penalty, or addition to tax, check the box to indicate the type of tax to which the claim or request relates.



Do not use Form 843 when another tax form must be used. See Purpose of Form, earlier.

Excess tier 2 RRTA tax. Complete lines 1 and 2. On line 3, check the box for "Employment" tax. Skip lines 4, 5, and 6. On line 7, identify the claim as "Excess tier 2 RRTA" and show your computation of the refund. You must also attach copies of your Forms W-2 for the year to Form 843. See the worksheet in Pub. 505, Tax Withholding and Estimated Tax, to help you figure the excess amount.

Branded prescription drug fee. Write "Branded Prescription Drug Fee" across the top of Form 843. On line 1, enter the fee year on the "From" line. Complete line 2. On line 3, check the box for "Fee." Skip lines 4 and 5. On line 6, check the "Other" box and enter "BPD Fee" in the space provided. On line 7, identify the claim as "branded prescription drug fee" and explain why you are claiming a refund.

Attach a copy of the Form 8947, Report of Branded Prescription Drug Information, that provided the basis for the fee as calculated by the IRS, as well as any additional information on the amount to be refunded. You must tell us whether you or anyone else has filed a previous claim for any amount covered by this claim. Fee claims should not be combined with any other claims.

Note. Interest related to the branded prescription drug fee cannot be abated.

Line 4

If you are requesting a refund or abatement of an assessed penalty, enter the applicable Internal Revenue Code section. Generally, you can find the Code section on the Notice of Assessment you received from the IRS.

Line 5

Requesting Abatement or Refund of Interest Due to IRS Error or Delay

The IRS can abate interest if the interest is caused by IRS errors or delays. The IRS will abate the interest only if there was an unreasonable error or delay in performing a managerial or ministerial act (defined next). The taxpayer cannot have caused any significant aspect of the error or delay. In addition, the interest can be abated only if it relates to taxes for which a notice of deficiency is required. This includes income taxes, generation-skipping transfer taxes, estate and gift taxes, and certain excise taxes. Interest related to employment taxes or other excise taxes cannot be abated. See Pub. 556 for more information.

Managerial act. The term "managerial act" means an administrative act that occurs during the processing of your case

involving the temporary or permanent loss of records or the exercise of judgment or discretion relating to management of personnel. A decision regarding the proper application of federal tax law (or other federal or state law) is not a managerial act. See Regulations section 301.6404-2 for more information.

Ministerial act. The term “ministerial act” means a procedural or mechanical act that does not involve the exercise of judgment or discretion and that occurs during the processing of your case after all prerequisites of the act, such as conferences and review by supervisors, have taken place. A decision regarding the proper application of federal tax law (or other federal or state law) is not a ministerial act. See Regulations section 301.6404-2 for more information.

How To Request an Abatement of Interest

Abatement of interest on a tax. Request an abatement of interest on a tax by writing “Request for Abatement of Interest Under Section 6404(e)” at the top of Form 843.

Complete lines 1 through 3. Check the first box on line 5a. On line 5b, show the dates of any payment of interest or tax liability for the tax period involved.

On line 7, state:

- The type of tax involved,
- When you were first notified by the IRS in writing about the deficiency or payment,
- The specific period for which you are requesting abatement of interest,
- The circumstances of your case, and
- The reasons why you believe that failure to abate the interest would result in grossly unfair treatment.

Multiple tax years or types of tax. File only one Form 843 if the interest assessment resulted from the IRS’s error or delay in performing a single managerial or ministerial act affecting a tax assessment for multiple tax years or types of tax (for example, where 2 or more tax years were under examination). Check the applicable box(es) on line 3 and provide a detailed explanation on line 7.

Requesting Abatement or Refund of a Penalty or Addition to Tax as a Result of Written Advice

The IRS can abate or refund any portion of a penalty or addition to tax caused by erroneous advice furnished to you in writing by an officer or employee of the IRS acting in his or her official capacity.

The IRS will abate the penalty or addition to tax only if:

1. You reasonably relied on the written advice,
2. The written advice was in response to a specific written request for advice made by you (or your representative who is allowed to practice before the IRS), and
3. The penalty or addition to tax did not result from your failure to provide the IRS with adequate or accurate information.

See Regulations section 301.6404-3 for more information.

How To Request an Abatement or Refund of a Penalty or an Addition to Tax as a Result of Written Advice

Request an abatement or refund of a penalty or addition to tax because of erroneous written advice by writing “Request for Abatement of Penalty or Addition to Tax Under Section 6404(f)” at the top of Form 843.

Complete lines 1 through 4. Check the second box on line 5a. On line 5b, enter the date of payment if the penalty or addition to tax has been paid.

You must attach copies of the following information to Form 843.

1. Your written request for advice.
2. The erroneous written advice you relied on that was furnished to you by the IRS.
3. The report, if any, of tax adjustments identifying the penalty or addition to tax and the item(s) relating to the erroneous advice.

When to file. An abatement of any penalty or addition to tax as a result of written advice will be allowed only if:

- You submit the request for abatement within the period allowed for collection of the penalty or addition to tax, or
- You paid the penalty or addition to tax within the period allowed for claiming a credit or refund of such penalty or addition to tax.

Line 6

Check the appropriate box to show the type of fee or return, if any, to which your claim or request relates. Check the box labeled “1040” to indicate other individual income tax returns (such as Form 1040-SR, Form 1040A, or Form 1040EZ). You must use Form 843 to request an abatement of the tax reported on the Form 4720. You cannot use Form 843 and you must use Form 4720 to request a refund of an overpayment computed on Form 4720, Part III, line 4.



You can use Form 843 to request a refund or an abatement of interest, penalties, and additions to tax that relate to your income tax return. However, you cannot use Form 843 to request a refund or an abatement of income tax. If you are an employer, you cannot use it to request abatement of FICA tax, RRTA tax, or income tax withholding.

Check the box labeled “Other (specify)” if your claim relates to any of the following.

- Form 944, Employer’s ANNUAL Federal Tax Return. Enter “944” (or “944-SS”) in the space provided.
- Form CT-2, Employee Representative’s Quarterly Railroad Tax Return. Enter “CT-2” in the space provided.
- The branded prescription drug fee. Enter “BPD Fee” in the space provided.

Line 7

Explain in detail your reasons for filing this claim and show your computation for the credit, refund, or abatement. If you attach an additional sheet(s), include your name and SSN, ITIN, or employer identification number (EIN) on it. Also attach appropriate supporting evidence. Include a statement that to the extent of equivalent amounts of underpayment and overpayment for the period(s) identified and established, the period(s) has (have) been used only once in a request to obtain the net interest rate of zero under section 6621(d). See *Requesting Net Interest Rate of Zero on Overlapping Tax Underpayments and Overpayments*, later, for more information.

Refund of excess social security, Medicare, or RRTA tax. If you are claiming a refund of excess social security, Medicare, or RRTA tax withheld by one employer, you must, if possible, attach a statement from the employer. The statement should indicate the following.

- The amount, if any, the employer has repaid or reimbursed you for excess taxes withheld.
- The amount, if any, of credit or refund claimed by the employer or authorized by you to be claimed by the employer. The employer should include in the statement the fact that it is made in support of your claim for refund of employee tax paid by the employer to the IRS.

If you cannot obtain a statement from the employer, you should attach a statement with the same information to the best

of your knowledge and belief and include in the statement an explanation of why you could not obtain a statement from the employer. Attach a copy of your Form W-2 to prove the amount of social security, Medicare, or RRTA tax withheld.

Refund of social security and Medicare tax withheld in error. The same supporting evidence described above must be provided. If you are a nonresident alien, see Pub. 519 for additional information.

Requesting Net Interest Rate of Zero on Overlapping Tax Underpayments and Overpayments

If you have paid or are liable for interest on a tax underpayment and have received or are due interest on a tax overpayment for the same period of time, you can request that the IRS compute the interest using the net interest rate of zero.

How To Request a Net Interest Rate of Zero

You can request a net interest rate of zero by writing on top of Form 843 "Request for Net Interest Rate of Zero under Rev. Proc. 2000-26." You must provide documentation to substantiate that you are the taxpayer entitled to receive the interest due on the overpayment.

Leave line 1 blank. You can enter a dollar amount on line 2 or leave it blank. Complete line 3 to indicate the type of tax. More than one box can be checked. Do not complete lines 4 and 5. Complete line 6 to indicate the type of return filed. More than one box can be checked.

On line 7, provide all of the following information.

1. The tax periods for which you overpaid and underpaid your tax liability. A separate Form 843 is not required for each separate tax period involved in the request.
2. When you paid the tax if the underpayment is no longer outstanding.
3. When you received your tax refund if the overpayment is no longer outstanding.
4. The period(s) that your overpayment and underpayment overlapped and the overlapping amount. You should provide any background material (such as copies of examination reports, notices, or prior interest computations provided by the IRS) relating to the overpayment and underpayment.
5. A computation, to the extent possible, of the amount of interest to be credited, refunded, or abated. If you are unable to provide a computation, provide an explanation of why you are unable to provide the computation. The computation should generally be made by applying section 6621(d) to reduce your underpayment interest payable to the IRS. However, if only the period of limitation for claiming additional overpayment interest is open on the date you file Form 843, you should make the computation by applying section 6621(d) to increase your overpayment interest payable by the IRS.
6. Section 6621(d) provides for a net interest rate of zero to the extent of the overlapping underpayment and overpayment of the same taxpayer. If your claim involves more than one taxpayer identification number (TIN), explain why the different TINs can be treated as the same taxpayer.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Sections 6402 and 6404 state the conditions under which you may file a claim for refund and request for abatement of certain taxes, penalties, and interest. Form 843 may be used to file your claim or request. Section 6109 requires that you disclose your taxpayer identification number (TIN). Routine uses of this information include giving it to the Department of Justice for civil or criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also give this information to federal and state agencies to enforce federal nontax criminal laws and to combat terrorism. You are not required to claim a refund or request an abatement; however, if you choose to do so, you are required to provide the information requested on this form. Failure to provide all of the requested information may delay or prevent processing your claim or request; providing false or fraudulent information may subject you to civil or criminal penalties.

You are not 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 time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	26 min.
Learning about the law or the form	20 min.
Preparing the form	28 min.
Copying, assembling, and sending the form to the IRS	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can send your comments to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send the form to this address. Instead, see *Where To File*, earlier.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

OMB No. 1545-0795

► Go to www.irs.gov/Form8233 for instructions and the latest information. ► See separate instructions.

Who Should Use This Form?

Note: For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see **Definitions** in the instructions.

IF you are a nonresident alien individual who is receiving. . .	THEN, if you are the beneficial owner of that income, use this form to claim. . .
Compensation for independent personal services performed in the United States	A tax treaty withholding exemption (Independent personal services, Business profits) for part or all of that compensation.
Compensation for dependent personal services performed in the United States	A tax treaty withholding exemption for part or all of that compensation.
Noncompensatory scholarship or fellowship income and personal services income from the same withholding agent	A tax treaty withholding exemption for part or all of both types of income.

DO NOT Use This Form. . .

IF you are a beneficial owner who is. . .	INSTEAD, use. . .
Receiving compensation for dependent personal services performed in the United States and you are not claiming a tax treaty withholding exemption for that compensation	Form W-4 (See the Instructions for Form 8233 for how to complete Form W-4.)
Receiving noncompensatory scholarship or fellowship income and you are not receiving any personal services income from the same withholding agent	Form W-8BEN or, if elected by the withholding agent, Form W-4 for the noncompensatory scholarship or fellowship income
Claiming only foreign status or treaty benefits with respect to income that is not compensation for personal services	Form W-8BEN

This exemption is applicable for compensation for calendar year _____, or other tax year beginning _____ and ending _____.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual who is the beneficial owner 2 U.S. taxpayer identification number 3 Foreign tax identification number, if any

4 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

5 Address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state, and ZIP code

Note: Citizens of Canada or Mexico are not required to complete lines 7a and 7b.

6 U.S. visa type

7a Country issuing passport

7b Passport number

8 Date of entry into the United States

9a Current nonimmigrant status

9b Date your current nonimmigrant status expires

10 If you are a foreign student, trainee, professor/teacher, or researcher, check this box ☐ ►

Caution: See the **line 10 instructions** for the required additional statement you must attach.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 62292K

Form **8233** (Rev. 9-2018)

Part II Claim for Tax Treaty Withholding Exemption**11** Compensation for independent (and certain dependent) personal services:**a** Description of personal services you are providing _____**b** Total compensation you expect to be paid for these services in this calendar or tax year \$ _____**12** If compensation is exempt from withholding based on a tax treaty benefit, provide:**a** Tax treaty on which you are basing exemption from withholding _____**b** Treaty article on which you are basing exemption from withholding _____**c** Total compensation listed on line 11b above that is exempt from tax under this treaty \$ _____**d** Country of residence _____**Note:** Do not complete lines 13a through 13d unless you also received compensation for personal services **from the same withholding agent**.**13** Noncompensatory scholarship or fellowship income:**a** Amount \$ _____**b** Tax treaty on which you are basing exemption from withholding _____**c** Treaty article on which you are basing exemption from withholding _____**d** Total income listed on line 13a above that is exempt from tax under this treaty \$ _____**14** Sufficient facts to justify the exemption from withholding claimed on line 12 and/or line 13 (see instructions) _____**Part III Certification**

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates.
- The beneficial owner is not a U.S. person.
- The beneficial owner is a resident of the treaty country listed on line 12a and/or 13b above within the meaning of the income tax treaty between the United States and that country, or was a resident of the treaty country listed on line 12a and/or 13b above at the time of, or immediately prior to, entry into the United States, as required by the treaty.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

Date

Part IV Withholding Agent Acceptance and Certification

Name

Employer identification number

Address (number and street) (Include apt. or suite no. or P.O. box, if applicable.)

City, state, and ZIP code

Telephone number

Under penalties of perjury, I certify that I have examined this form and any accompanying statements, that I am satisfied that an exemption from withholding is warranted, and that I do not know or have reason to know that the nonresident alien individual is not entitled to the exemption or that the nonresident alien's eligibility for the exemption cannot be readily determined.

Signature of withholding agent

Date

Form **8316**
Rev. January 2006

Department of the Treasury - **Internal Revenue Service**

Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on an F, J, or M Type Visa

OMB No. 1545 - 1862

A Was the income that the Social Security taxes were withheld from directly related to your course of studies as identified by the provisions of your entry visa:

☐

Yes

☐

No

B. If you checked "NO," the taxes were correctly withheld and you are not entitled to a refund. Do not complete the rest of this form.

C If you checked "YES," you must first try to get a refund of the Social Security taxes from your employer before filing a claim with the Internal Revenue Service. If you did this but have not been able to get a refund from your employer, please complete the remainder of this form and attach it to your claim Form 843.

1. Has your employer paid you back for any part of the tax withheld

☐

Yes

☐

No

2. If yes, show amount

\$

3. Have you authorized your employer to claim any part of the tax as a credit or refund

☐

Yes

☐

No

4. If yes, show amount

\$

5. Has your employer claimed any part of the tax as a credit or refund

☐

Yes

☐

No

☐

Do not Know

6. If yes, show amount

\$

If you cannot get a statement from your employer concerning the above information, please tell us why in the space below.

7. Have you claimed any part of the tax as credit against, or a refund of your Federal income tax

☐

Yes

☐

No

8. If yes, show amount

\$

9. Name and address of employer (include street, city, State and ZIP code)

Your signature

Date

Your telephone number (include area code)

Convenient hours for us to call

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 this information so that we can process your claim for refund of erroneously withheld FICA. We need to ensure that you are entitled to the refund and that your employer has not previously issued you a refund of this withholding. If you do not provide all of the information, we may not be able to process your claim. You are not 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 may 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 Code section 6103. The time needed to complete this form will vary depending on the individual circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, 1111 Constitution Ave. NW, Washington, DC 20224. Please do not send your order for Form 8316 to the Tax Products Coordinating Committee. Send your forms order to the IRS National Distribution Center.

Form **8840****Closer Connection Exception Statement for Aliens**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

Attach to Form 1040-NR.

Go to www.irs.gov/Form8840 for the latest information.**2024**Attachment
Sequence No. **101**For the year January 1–December 31, 2024, or other tax year
beginning , 2024, and ending , 20 .

Your first name and initial

Last name

Your U.S. taxpayer identification number, 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

- 1 Type of U.S. visa (for example, F, J, M, etc.) and date you entered the United States _____
- 2 Of what country or countries were you a citizen during the tax year? _____
- 3 What country or countries issued you a passport? _____
- 4 Enter your passport number(s) _____
- 5 Enter the number of days you were present in the United States during:
2024 _____ 2023 _____ 2022 _____
- 6 During 2024, 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? See instructions ☐ Yes ☐ No

Part II Closer Connection to One Foreign Country (see instructions)

- 7 Where was your tax home during 2024? _____
- 8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2024. _____
- Next, complete Part IV.

Part III Closer Connection to Two Foreign Countries (see instructions)

- 9 Where was your tax home on January 1, 2024? _____
- 10 After changing your tax home from its location on January 1, 2024, where was your tax home for the remainder of 2024? _____
- 11 Did you have a closer connection to each foreign country listed on lines 9 and 10 than to the United States for the period during which you maintained a tax home in that foreign country? ☐ Yes ☐ No
If "No," attach an explanation.
- 12 Were you subject to tax as a resident under the internal laws of (a) either of the countries listed on lines 9 and 10 during all of 2024, or (b) both of the countries listed on lines 9 and 10 for the period during which you maintained a tax home in each country? ☐ Yes ☐ No
- 13 Have you filed or will you file tax returns for 2024 in the countries listed on lines 9 and 10? ☐ Yes ☐ No
If "Yes" to either line 12 or line 13, attach verification.
If "No" to either line 12 or line 13, please explain _____

Next, complete Part IV.

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 15829P

Form **8840** (2024)

Part IV Significant Contacts With Foreign Country or Countries in 2024

- 14** Where was your regular or principal permanent home located during 2024? See instructions.
- 15** If you had more than one permanent home available to you at all times during 2024, list the location of each and explain.
- 16** Where was your family located?
- 17** Where was your automobile(s) located?
- 18** Where was your automobile(s) registered?
- 19** Where were your personal belongings, furniture, etc., located?
- 20** Where was the bank(s) with which you conducted your routine personal banking activities located?
- a** _____ **c** _____
- b** _____ **d** _____
- 21** Did you conduct business activities in a location other than your tax home? ☐ Yes ☐ No
If "Yes," where? _____
- 22a** Where was your driver's license issued? _____
- b** If you hold a second driver's license, where was it issued? _____
- 23** Where were you registered to vote? _____
- 24** When completing official documents, forms, etc., what country do you list as your residence? _____
- 25** Have you ever completed:
- a** Form W-8BEN or any other W-8 form (relating to foreign status)? ☐ Yes ☐ No
- b** Form W-9, Request for Taxpayer Identification Number and Certification? ☐ Yes ☐ No
- c** Any other U.S. official forms? If "Yes," indicate the form(s) ☐ Yes ☐ No
- 26** In what country or countries did you keep your personal, financial, and legal documents? _____
- 27** From what country or countries did you derive the majority of your 2024 income? _____
- 28** Did you have any income from U.S. sources? ☐ Yes ☐ No
If "Yes," what type? _____
- 29** In what country or countries were your investments located? See instructions. _____
- 30** Did you qualify for any type of "national" health plan sponsored by a foreign country? ☐ Yes ☐ No
If "Yes," in what country? _____
If "No," please explain _____
If you have any other information to substantiate your closer connection to a country other than the United States or you wish to explain in more detail any of your responses to lines 14 through 30, attach a statement to this form.

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

Form **8840** (2024)

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

Future Developments

For the latest information about developments related to Form 8840 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8840.

General Instructions

Purpose of Form

Use Form 8840 to claim the closer connection to a foreign country(ies) exception to the substantial presence test. The exception is described later and in Regulations section 301.7701(b)-2.

Note: You are not eligible for the closer connection exception if any of the following apply.

- You were present in the United States 183 days or more in calendar year 2024.
- You are a lawful permanent resident of the United States (that is, you are a green card holder).
- You have applied for, or taken other affirmative steps to apply for, a green card; or have an application pending to change your status to that of a lawful permanent resident of the United States.

Steps to change your status to that of a permanent resident include, but are not limited to, the filing of the following forms.

- Form I-508, Request for Waiver of Certain Rights, Privileges, Exemptions and Immunities.
- Form I-485, Application to Register Permanent Residence or Adjust Status.
- Form I-130, Petition for Alien Relative, on your behalf.
- Form I-140, Immigrant Petition for Alien Worker, on your behalf.
- Form DS-230, Application for Immigrant Visa and Alien Registration.
- Form ETA-9089, Application for Permanent Employment Certification, Appendix A - D, and Final Determination.

Note: These forms are available at www.uscis.gov/forms/all-forms and www.dol.gov/agencies/eta/foreign-labor/forms.

Even if you are not eligible for the closer connection exception, you may qualify for nonresident status by reason of a treaty. See the instructions for line 6 for more details.

Who Must File

If you are an alien individual and you meet the closer connection exception to

the substantial presence test, you must file Form 8840 with the IRS to establish your claim that you are a nonresident of the United States by reason of that exception. Each alien individual must file a separate Form 8840 to claim the closer connection exception.

For more details on the substantial presence test and the closer connection exception, see Pub. 519.

Note: You can download forms and publications at www.irs.gov.

Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2024. You meet this test if you were physically present in the United States for at least:

- 31 days during 2024; and
- 183 days during the period 2024, 2023, and 2022, counting all the days of physical presence in 2024 but only 1/3 the number of days of presence in 2023 and only 1/6 the number of days in 2022.

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 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 territory 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.

5. Days you are in the United States under a NATO visa as a member of a force or civilian component to NATO. However, this exception does not apply to an immediate family member who is present in the United States under a NATO visa. A dependent family member must count every day of presence for purposes of the substantial presence test.

6. Days you were an exempt individual.

In general, an exempt individual is (a) a foreign government-related individual, (b) a teacher or trainee, (c) a student, or (d) a professional athlete competing in a charitable sports event. For more details, see Pub. 519.

Note: If you qualify to exclude days of presence in the United States because you were an exempt individual (other than a foreign government-related individual) or because of a medical condition or medical problem (see item 4 above), you must file Form 8843.

Closer Connection Exception

Even though you would otherwise meet the substantial presence test, you will not be treated as a U.S. resident for 2024 if:

- You were present in the United States for fewer than 183 days during 2024;
- You establish that, during 2024, you had a tax home in a foreign country; and
- You establish that, during 2024, you had a closer connection to one foreign country in which you had a tax home than to the United States, unless you had a closer connection to two foreign countries.

Closer Connection to Two Foreign Countries

You can demonstrate that you have a closer connection to two foreign countries (but not more than two) if all five of the following apply.

1. You maintained a tax home as of January 1, 2024, in one foreign country.
2. You changed your tax home during 2024 to a second foreign country.
3. You continued to maintain your tax home in the second foreign country for the rest of 2024.
4. You had a closer connection to each foreign country than to the United States for the period during which you maintained a tax home in that foreign country.
5. You are subject to tax as a resident under the tax laws of either foreign country for all of 2024 or subject to tax as a resident in both foreign countries for the period during which you maintained a tax home in each foreign country.

Tax Home

Your tax home is the general area of your main place of business, employment, or post of duty, regardless of where you maintain your family home. Your tax home is the place where you permanently or indefinitely work as an employee or a self-employed individual. If you do not have a regular or main place of business because of the nature of your work, then your tax home is the

place where you regularly live. If you have neither a regular or main place of business nor a place where you regularly live, you are considered an itinerant and your tax home is wherever you work. For determining whether you have a closer connection to a foreign country, your tax home must also be in existence for the entire year, and must be located in the foreign country (or countries) in which you are claiming to have a closer connection.

Establishing a Closer Connection

You will be considered to have a closer connection to a foreign country than to the United States if you or the IRS establishes that you have maintained more significant contacts with the foreign country than with the United States.

Your answers to the questions in Part IV will help establish the jurisdiction to which you have a closer connection.

When and Where To File

If you are filing a 2024 Form 1040-NR, attach Form 8840 to it. Mail your tax return by the due date (including extensions) to the address shown in your tax return instructions.

If you do not have to file a 2024 tax return, mail Form 8840 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.

Penalty for Not Filing Form 8840

If you do not timely file Form 8840, you will not be eligible to claim the closer connection exception and may be treated as a U.S. resident.

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.

Specific Instructions

Part I

Line 1

If you had a visa on the last day of the tax year, enter your visa type and the date you entered the United States. If you do not have a visa, enter your U.S. immigration status on the last day of the tax year and the date you entered the United States. For example, if you entered under the Visa Waiver Program, enter "VWP," the name of the Visa Waiver Program country, and the date you entered the United States.

Line 6

If you checked the "Yes" box on line 6, do not file Form 8840. You are not eligible for the closer connection exception. However, you may qualify for nonresident status by reason of a treaty. See Pub. 519 for details. If so, file Form 8833 with your Form 1040-NR.

Parts II and III

If you had a tax home in the United States at any time during the year, do not file Form 8840. You are not eligible for the closer connection exception. Otherwise, complete Part II or Part III (but not both) depending on the number of countries to which you are claiming a closer connection. If you are claiming a closer connection to one country, complete Part II. If you are claiming a closer connection to two countries, complete Part III. After completing Part II or Part III, complete Part IV.

Part IV

Line 14

A "permanent home" is a dwelling unit (whether owned or rented, and whether a house, an apartment, or a furnished room) that is available at all times, continuously and not solely for short stays.

Line 29

For stocks and bonds, indicate the country of origin of the stock company or debtor. For example, if you own shares of a U.S. publicly traded corporation, the investment is considered located in the United States, even though the shares of stock are stored in a safe deposit box in a foreign country.

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 meet the closer connection exception to the substantial presence test.

You are not 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.

**Statement for Exempt Individuals and Individuals
With a Medical Condition**
For use by alien individuals only.

OMB No. 1545-0074

2024Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form8843 for the latest information.For the year January 1—December 31, 2024, or other tax year
beginning , 2024, and ending , 20 .Attachment
Sequence No. **102**

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:
2024 _____ 2023 _____ 2022 _____
- b** Enter the number of days in 2024 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 2024: _____
- 6** For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2024: _____
- 7** Enter the type of U.S. visa (J or Q) you held during: 2018 _____ 2019 _____
2020 _____ 2021 _____ 2022 _____ 2023 _____. 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 (2018
through 2023)? ☐ 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.

Part III Students

- 9** Enter the name, address, and telephone number of the academic institution you attended during 2024: _____
- 10** Enter the name, address, and telephone number of the director of the academic or other specialized program you participated
in during 2024: _____
- 11** Enter the type of U.S. visa (F, J, M, or Q) you held during: 2018 _____ 2019 _____
2020 _____ 2021 _____ 2022 _____ 2023 _____. 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 2024, 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: _____

Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2024 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

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

Form **8843** (2024)

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.

General Instructions

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.

When and Where To File

If you are filing a 2024 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 2024 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.

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 2024. You meet this test if you were physically present in the United States for at least:

- 31 days during 2024; and
- 183 days during the period 2024, 2023, and 2022, counting all the days of physical presence in 2024 but only 1/3 the number of days of presence in 2023 and only 1/6 the number of days in 2022.

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 territory 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.
5. Days you are in the United States under a NATO visa as a member of a force or civilian component to NATO. However, this exception does not apply to an immediate family member who is present in the United States under a NATO visa. A dependent family member must count every day of presence for purposes of the substantial presence test.
6. 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 their 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.

Specific Instructions

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 (Form 1040-NR).

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 1a. Enter your nonimmigrant visa type (for example, F-1, F-2, J-1, J-2, H1-B, etc.) and the corresponding date of the most recent entry to the United States. See your USCIS Form I-94, Arrival-Departure Record.

Line 1b. Enter your current nonimmigrant status, as of the last day of the tax year, such as that shown on your current USCIS Form I-94. Usually, this is the same as your entry on line 1a, unless you changed your status while in the United States since your last entry. If your status has changed while in the United States (for example, you entered with a B-1 or B-2 visitor visa and without leaving, you changed to an F-1 or M-1 student visa status), enter the date of change and previous status. See USCIS Form I-797, Notice of Action, for information on the date that your change of status was approved.

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 2024 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*, later.

If you qualify to exclude days of presence as a teacher or trainee, complete Parts I and II of Form 8843. If you have a "Q" visa, complete Part I and only lines 6 through 8 of Part II. On line 6, enter the name, address, and telephone number of the director of the cultural exchange program in which you participated.

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 2024 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 2024.
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.

If you meet this exception, you must attach information to verify that a foreign employer paid all the compensation you received in 2024 and all prior years that you were present in the United States as a teacher or trainee.

Part III—Students

A student is an individual who is temporarily present in the United States under an “F,” “J,” “M,” or “Q” visa and who substantially complies with the requirements of the visa.

If you were a student under an “F,” “J,” “M,” 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 and could result in the loss of your visa status.

Even if you meet these requirements, you can’t exclude days of presence in 2024 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 that you don’t intend to reside permanently in the United States. The facts and circumstances to be considered in determining if you have established that you don’t intend to reside permanently in the United States include, but aren’t 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. If you have a “Q” visa, complete Part I and only lines 10 through 14 of Part III. On line 10, enter the name, address, and telephone number of the director of the cultural exchange program in which you participated.

Part IV—Professional Athletes

A professional athlete is an individual who is temporarily present 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.

Part V—Individuals With a Medical Condition or Medical Problem

For purposes of the substantial presence test, don’t count the days you intended to leave the United States but couldn’t do so because of a medical condition or medical problem that arose 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.

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

- 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.
- 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.

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.

Nonresident Alien Intake and Interview Sheet

Last or family name		First	Middle initial
Visa #		Passport #	
Date of birth: ____ / ____ / ____ (mm/dd/yyyy)		Telephone #	E-mail address
Were you a U.S. citizen or resident alien the entire year? <input type="checkbox"/> Yes <input type="checkbox"/> No		Were you ever a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
U.S. local street address			
City		State	Zip code
Foreign residence address			
Address line 2			
Foreign country		Province/County	Postal code
Country of citizenship		Country that issued passport	
Are you married? <input type="checkbox"/> Yes <input type="checkbox"/> No If "YES", is your spouse in the U.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "YES", is it recognized by the state where you will be filing? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Are you a			
U.S. National	Resident of Canada	Resident of Mexico	Resident of South Korea
<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
			Resident of India
			<input type="checkbox"/> Yes <input type="checkbox"/> No

Dependent Information (Only if "Yes" is checked in one of the categories above)

First name	Last or family name	Date of birth (mm/dd/yyyy)	Relationship to you (son, daughter, none, etc.)	Number of months lived with you in the U.S. in 2024	U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada, Mexico, or South Korea	Did person file joint return?	Did person provide more than 50% of their own support?	Did you provide more than 50% of their support?	Did the person have Gross Income of \$5,050 or more?

What is the date you FIRST entered the United States on a non-visitor Visa? ____ / ____ / ____

Entry Immigration Status - Check one

- | | | |
|--|--|--|
| <input type="checkbox"/> U.S. Immigrant/Permanent resident | <input type="checkbox"/> F-1 Student | <input type="checkbox"/> F-2 Spouse or child of student |
| <input type="checkbox"/> H-1 Temporary employee | <input type="checkbox"/> *J-1 Exchange visitor | <input type="checkbox"/> J-2 Spouse or child of exchange visitor |
| Other (list) _____ | | |

Current Immigration Status - Check one

- | | | |
|--|--|--|
| <input type="checkbox"/> U.S. Immigrant/Permanent resident | <input type="checkbox"/> F-1 Student | <input type="checkbox"/> F-2 Spouse or child of student |
| <input type="checkbox"/> H-1 Temporary employee | <input type="checkbox"/> *J-1 Exchange visitor | <input type="checkbox"/> J-2 Spouse or child of exchange visitor |
| Other (list) _____ | | |

Have you ever changed your visa type or U.S. immigration status? ☐ Yes ☐ No

If "Yes", indicate the date and nature of the change. ____ / ____ / ____

Enter the type of U.S. visa you held during these years

2018 _____ 2019 _____ 2020 _____ 2021 _____ 2022 _____ 2023 _____

*** If Immigration status is J-1, what is the subtype? Check one**

- | | | |
|--|---------------------------------------|--|
| <input type="checkbox"/> 01 Student | <input type="checkbox"/> 05 Professor | <input type="checkbox"/> 12 Research scholar |
| <input type="checkbox"/> 02 Short term scholar | Other (list) _____ | |

What is the actual primary activity of the visit? Check one

- | | | | |
|--|--|--|--|
| <input type="checkbox"/> 01 Studying in a degree program | <input type="checkbox"/> 04 Lecturing | <input type="checkbox"/> 07 Conducting research | <input type="checkbox"/> 10 Clinical activities |
| <input type="checkbox"/> 02 Studying in a non-degree program | <input type="checkbox"/> 05 Observing | <input type="checkbox"/> 08 Training | <input type="checkbox"/> 11 Temporary employment |
| <input type="checkbox"/> 03 Teaching | <input type="checkbox"/> 06 Consulting | <input type="checkbox"/> 09 Demonstrating special skills | <input type="checkbox"/> 12 Here with spouse |

Check the years you were present in the United States as a teacher, trainee, student or as an accompanying spouse or dependent of a person in such status for any part of the year. ☐ 2018 ☐ 2019 ☐ 2020 ☐ 2021 ☐ 2022 ☐ 2023

Have you ever been present in the U.S. PRIOR to 2018 on a teacher, trainee, student visa, or as their accompanying spouse or dependent? ☐ Yes ☐ No If so, what years and visa type _____

How many days (including vacations, nonworkdays and partial days) were you present in the U.S. during

2022 _____ 2023 _____ 2024 _____

List the dates you entered and left the United States during 2024

Date entered United States mm/dd/yyyy	Date departed United States mm/dd/yyyy	Date entered United States mm/dd/yyyy	Date departed United States mm/dd/yyyy

Did you file a U.S. income tax return for any year before 2024? ☐ Yes ☐ No

If "Yes", give latest year ____ / ____ / ____ Form number filed _____

During 2024, did you apply to be a green card holder (lawful permanent resident) of the United States? ☐ Yes ☐ No

Do you have an application pending to change your status to lawful permanent resident? ☐ Yes ☐ No

1. Are you claiming the benefits of a U.S. income tax treaty with a foreign country? ☐ Yes ☐ No

If "Yes", enter the appropriate information in the columns below

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☐ Yes ☐ No

Information about academic institution you attended in 2024

Name _____ Telephone number _____

Address _____

Name of your academic/specialized program director _____ Telephone number _____

Address _____

If you are due a refund, would you like Direct Deposit ☐ Yes ☐ No

If you have a balance due, would you like to make a payment directly from your bank account ☐ Yes ☐ No

During 2024 did you receive

Did you have

Scholarships or fellowship grants	<input type="checkbox"/> Yes <input type="checkbox"/> No	Casualty losses in a declared disaster area	<input type="checkbox"/> Yes <input type="checkbox"/> No
Wages, salaries or tips	<input type="checkbox"/> Yes <input type="checkbox"/> No	Student loan interest paid	<input type="checkbox"/> Yes <input type="checkbox"/> No
Interest	<input type="checkbox"/> Yes <input type="checkbox"/> No	State or local income taxes	<input type="checkbox"/> Yes <input type="checkbox"/> No
Distributions from IRA, pension or annuity	<input type="checkbox"/> Yes <input type="checkbox"/> No	U.S. Charitable contributions	<input type="checkbox"/> Yes <input type="checkbox"/> No
State or local tax refunds	<input type="checkbox"/> Yes <input type="checkbox"/> No	Child/Dependent care expenses	<input type="checkbox"/> Yes <input type="checkbox"/> No
Unemployment compensation	<input type="checkbox"/> Yes <input type="checkbox"/> No	IRA contributions	<input type="checkbox"/> Yes <input type="checkbox"/> No
Dividend income or capital gains or losses	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Any other income (gambling, lottery, prizes, awards, self-employment, rents, royalties, virtual currency, etc.)	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Did you or any dependent have health insurance coverage through HealthCare.gov (The Marketplace)?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, was any Advanced Premium Tax Credit received? (Provide Form 1095-A)	<input type="checkbox"/> Yes <input type="checkbox"/> No		

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 U.S.C. section 301 and 26 U.S.C. section 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. section 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF). You may view Treasury/IRS SORNs on the Treasury SORN website at Treasury.gov/System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Link & Learn Taxes

Link & Learn Taxes is web-based training designed specifically for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.

Link & Learn Taxes and Publication 4012, VITA/TCE Volunteer Resource Guide, work together to help volunteers learn and practice.

Link & Learn Taxes for 2024 includes:

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
 - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for training materials and reference links
- The Practice Lab
 - Gives volunteers practice with an early version of the IRS-provided tax preparation software-
 - Lets volunteers complete test practice problems
 - Lets volunteers prepare test scenario returns for the test/retest



Go to www.irs.gov, type “Link & Learn” in the Keyword field and click Search. You’ll find a detailed overview and links to the courses.

FSA (Facilitated Self Assistance) empowers taxpayers to prepare their own returns with the assistance of a certified volunteer. Taxpayers complete their own returns using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law questions.

Virtual VITA/TCE model includes any site where face-to-face activities are not used during the tax preparation process. That is, the intake specialist, IRS-tax law certified preparer (who prepares the return) and/or the quality reviewer are not face-to-face with the taxpayer. By incorporating this flexibility partners can provide taxpayers with more convenient locations to file their taxes.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.



Your online resource for volunteer and taxpayer assistance

Partner and Volunteer Resource Center

www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center

- What's Hot!
- Partner and Volunteer Quality
- Partner and Volunteer Tax Preparation Scope and Products
- Partner and Volunteer Links to Outreach Products
- Partner and Volunteer Online Tools
- Partner and Volunteer Tips

Quality and Tax Alerts for IRS Volunteer Programs

www.irs.gov/individuals/quality-and-tax-alerts-for-irs-volunteer-programs

- Quality Site Requirement Alerts (QSRA) 2024
- Volunteer Tax Alerts (VTA)

Volunteer Training Resources

www.irs.gov/Individuals/Volunteer-Training-Resources

Outreach Connection

www.irs.gov/Individuals/Outreach-Corner

Interactive Tax Assistant (ITA)

www.irs.gov/help/ita

Online Services and Tax Information for Individuals

www.irs.gov/Individuals

Tools

- Sign into Your Account
- Get Your Transcript
- Where's My Refund

File your taxes

- Special deadlines for taxpayers living overseas and some disaster victims
- What to do if you haven't filed your tax return
- Filing past due returns
- What you need to know before you file
- Learn about electronic filing options, including IRS Free File
- Get free tax help from volunteers
- Find tips for choosing a tax professional
- Avoid these common errors
- Avoid penalty for underpayment of estimated tax

After you file your taxes

- Pay taxes you owe, including estimated taxes
- Not getting a refund? Learn how to pay taxes if you owe
- Unexpectedly owe taxes? You may need to adjust your withholding
- Refund you received different than expected?
- Understanding your IRS notice or letter
- Need to correct your taxes? Amend a tax return
- Check the status of your amended return

eBooks

Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: **www.irs.gov/individuals/site-coordinator-corner**

Mobile App

Another device to use for additional information is IRS2Go. Click here to download IRS2Go mobile app: **www.irs.gov/newsroom/irs2goapp**.

and much more!

Your direct link to tax information 24/7: **www.irs.gov**