**Excluded Days**

A foreign scholar or student who wishes to exclude days of presence from the substantial presence test needs to file Form 8843. This includes:

* Every family member in the U.S. on a F-2 or J-2 visa
* Students and scholars who had no income

**What If Form 8843 Is Not Filed?**

There is no monetary penalty for not filing Form 8843. However, days of presence cannot be excluded from the substantial presence test unless Form 8843 is filed.

* Students complete Parts I and III
* Scholars (Teachers and Trainees) complete Parts I and II

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| --- | --- |
| Name | Family name in the last name field  First name in the first name field |
| Taxpayer ID Number | Social security number (SSN) or individual tax identification number (ITIN). If neither, leave this field blank. |
| Addresses | Complete this area if you submit *only* this form. For those who submit a tax return (1040NR or 1040NR-EZ), the address section does not need to be filled out. |
| **Part I**  **1a and 1b** | 1a, enter the immigration status student entered United States with and the date of entrance  1b, this question asks students current immigration status. |
| 2 | Country of citizenship |
| 3a and 3b | Passport country and number |
| 4a and 4b | Students must count the actual number of days they were in the U.S.  Often, 4a will be the same as 4b for the current year. |
| **Part II**  **5 and 6** | This question is asking what academic institution the scholar was employed or trained at during the year.  If the teachers were at more than one place, report the most recent place. |
| 7 | Enter immigration status |
| 8 | Self explanatory |
| **Part III**  **9** | Students who attend more than one academic institution during the year should report the one they attended at the end of the year. |
| 10 | Students can list the foreign student advisor or program director |
| 11 | If the visa type has changed, attach a note explaining the change to the form. |
| 12 | Self explanatory |
| 13 and 14 | The IRS uses this information to determine whether the student is taking any steps to become a permanent resident and whether the student is still entitled to treaty benefits. |