



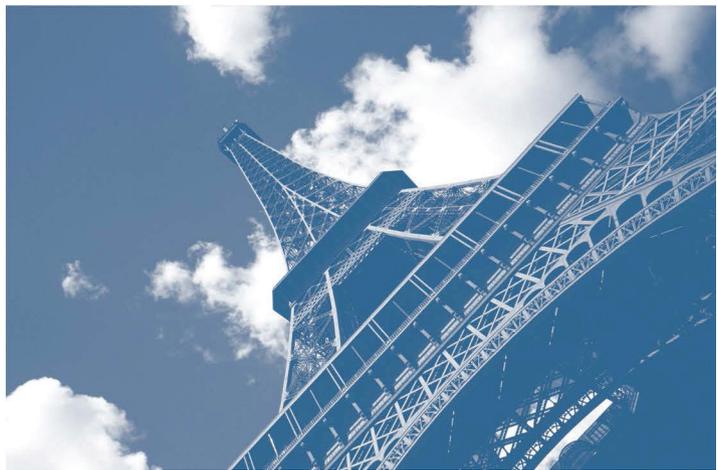
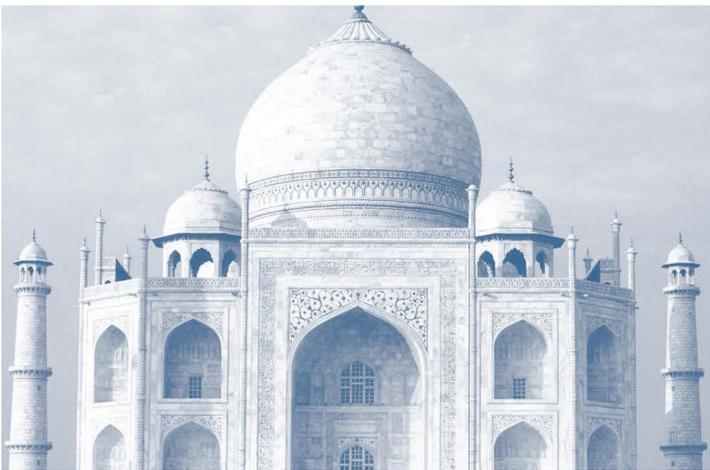
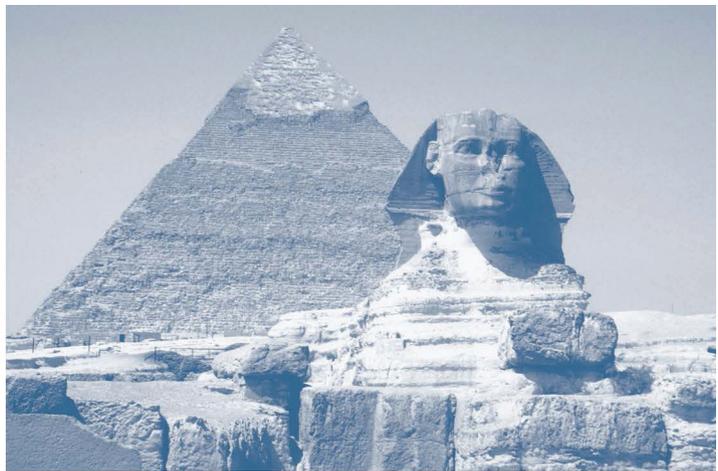
# 5087FS

**VITA/TCE** Foreign Student and Scholar Resource Guide

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

**2019 RETURNS**

Foreign Student & Scholar Resource Guide



Take your VITA/TCE training online at [www.irs.gov](http://www.irs.gov) (key word: Link & Learn Taxes). Take the Foreign Student and Scholar and other certification tests



# How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement. To access this publication, in the upper right hand corner of [www.irs.gov](http://www.irs.gov), type in “Pub 4491X” in the search field.

During the tax season Volunteer Tax Alerts will be issued periodically. Type “volunteer alerts”, in the search field to access all tax alerts. Sub-award and Executive Compensation Reporting

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## Volunteer Standards of Conduct – VITA/TCE Programs

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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.

All VITA/TCE volunteers (whether paid or unpaid workers) must complete the Volunteer Standards of Conduct Training, and sign Form 13615, Volunteer Standards of Conduct Agreement, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer’s identity and signs the form.

As a volunteer in the VITA/TCE Programs, you must:

1. Follow the Quality Site Requirements (QSR).
2. Not accept payment or solicit donations for federal or state tax return preparation.
3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
4. Not knowingly prepare false returns.
5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
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 EFIN (electronic filing ID number);
- 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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Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Please print  
or type

Your first name and middle initial	Last name	Identifying number (see instructions)	
Present home address (number and street or rural route). If you have a P.O. box, see instructions.		Apt. no.	Check if: <input type="checkbox"/> Individual <input type="checkbox"/> Estate or Trust
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.			
Foreign country name		Foreign province/state/county	Foreign postal code

**Filing Status**

Check only one box.

- 1  Reserved
- 2  Single nonresident alien
- 3  Reserved
- 4  Reserved
- 5  Married nonresident alien
- 6  Qualifying widow(er) (see instructions)

Child's name ▶

**Dependents**

If more than four dependents, see instructions and check here.

7 Dependents: (see instructions)		(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see instr.):
(1) First name	Last name		Child tax credit	Credit for other dependents
			<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/Business**

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

8 Wages, salaries, tips, etc. Attach Form(s) W-2	8
9a Taxable interest	9a
b Tax-exempt interest. Do not include on line 9a	9b
10a Ordinary dividends	10a
b Qualified dividends (see instructions)	10b
11 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	11
12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see instructions)	12
13 Business income or (loss). Attach Schedule C (Form 1040 or 1040-SR)	13
14 Capital gain or (loss). Attach Schedule D (Form 1040 or 1040-SR) if required. If not required, check here <input type="checkbox"/>	14
15 Other gains or (losses). Attach Form 4797	15
16a IRA distributions	16a
16b Taxable amount (see instr.)	16b
17a Pensions and annuities	17a
17b Taxable amount (see instr.)	17b
18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040 or 1040-SR)	18
19 Farm income or (loss). Attach Schedule F (Form 1040 or 1040-SR)	19
20 Unemployment compensation	20
21 Other income. List type and amount (see instructions)	21
22 Total income exempt by a treaty from page 5, Schedule OI, Item L (1)(e)	22
23 Combine the amounts in the far right column for lines 8 through 21. This is your <b>total effectively connected income</b>	23

**Adjusted Gross Income**

24 Educator expenses (see instructions)	24
25 Health savings account deduction. Attach Form 8889	25
26 Moving expenses for members of the Armed Forces. Attach Form 3903	26
27 Deductible part of self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR)	27
28 Self-employed SEP, SIMPLE, and qualified plans	28
29 Self-employed health insurance deduction (see instructions)	29
30 Penalty on early withdrawal of savings	30
31 Scholarship and fellowship grants excluded	31
32 IRA deduction (see instructions)	32
33 Student loan interest deduction (see instructions)	33
34 Add lines 24 through 33	34
35 <b>Adjusted Gross Income.</b> Subtract line 34 from line 23	35

**Tax and Credits**

36 Reserved for future use	36
37 <b>Itemized deductions</b> from page 3, Schedule A, line 8	37
38 Qualified business income deduction. Attach Form 8995 or Form 8995-A	38
39 Exemptions for estates and trusts only (see instructions)	39

<b>Tax and Credits</b> <i>(continued)</i>	40	Add lines 37 through 39		40
	41	<b>Taxable income.</b> Subtract line 40 from line 35. If zero or less, enter -0-		41
	42	<b>Tax</b> (see instr.). Check if any is from Form(s): a <input type="checkbox"/> 8814 b <input type="checkbox"/> 4972 c <input type="checkbox"/>		42
	43	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251		43
	44	Excess advance premium tax credit repayment. Attach Form 8962		44
	45	Add lines 42, 43, and 44		45
	46	Foreign tax credit. Attach Form 1116 if required	46	
	47	Credit for child and dependent care expenses. Attach Form 2441	47	
	48	Retirement savings contributions credit. Attach Form 8880	48	
	49	Child tax credit and credit for other dependents (see instructions)	49	
	50	Residential energy credit. Attach Form 5695	50	
	51	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	51	
	52	Add lines 46 through 51. These are your <b>total credits</b>		52
53	Subtract line 52 from line 45. If zero or less, enter -0-		53	
<b>Other Taxes</b>	54	Tax on income not effectively connected with a U.S. trade or business from page 4, Schedule NEC, line 15		54
	55	Self-employment tax. Attach Schedule SE (Form 1040 or 1040-SR)		55
	56	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919		56
	57	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		57
	58	Transportation tax (see instructions)		58
	59a	Household employment taxes from Schedule H (Form 1040 or 1040-SR)		59a
	59b	b Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required		59b
	60	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Instructions; enter code(s)		60
61	<b>Total tax.</b> Add lines 53 through 60		61	
<b>Payments</b>	62	Federal income tax withheld from:		
		a Form(s) W-2 and 1099	62a	
		b Form(s) 8805	62b	
		c Form(s) 8288-A	62c	
		d Form(s) 1042-S	62d	
	63	2019 estimated tax payments and amount applied from 2018 return	63	
	64	Additional child tax credit. Attach Schedule 8812	64	
	65	Net premium tax credit. Attach Form 8962	65	
	66	Amount paid with request for extension to file (see instructions)	66	
	67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67	
	68	Credit for federal tax on fuels. Attach Form 4136	68	
69	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	69		
70	Credit for amount paid with Form 1040-C	70		
71	Add lines 62a through 70. These are your <b>total payments</b>		71	
<b>Refund</b> Direct deposit? See instructions.	72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you <b>overpaid</b>		72
	73a	Amount of line 72 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>		73a
	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.			
74	Amount of line 72 you want <b>applied to your 2020 estimated tax</b>	74		
<b>Amount You Owe</b>	75	<b>Amount you owe.</b> Subtract line 71 from line 61. For details on how to pay, see instructions		75
	76	Estimated tax penalty (see instructions)	76	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> <b>Yes.</b> Complete below. <input type="checkbox"/> <b>No</b>			
	Designee's name	Phone no.	Personal identification number (PIN)	
<b>Sign Here</b>	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.			
Keep a copy of this return for your records.	Your signature	Date	Your occupation in the United States	
			If the IRS sent you an Identity Protection PIN, enter it here (see instr.)	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	
	Firm's name		Check <input type="checkbox"/> if self-employed	
	Firm's address		PTIN	
		Firm's EIN		
		Phone no.		

**Schedule A—Itemized Deductions** (see instructions)

07

<b>Taxes You Paid</b>	<b>1</b>	State and local income taxes		
	<b>a</b>	State and local income taxes . . . . .	<b>1a</b>	
	<b>b</b>	Enter the smaller of line 1a and \$10,000 (\$5,000 if box 5 is checked) . . . . .		<b>1b</b>
<b>Gifts to U.S. Charities</b>	<b>2</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>2</b>	
	<b>3</b>	Other than by cash or check. If you made any gift of \$250 or more, see instructions. Individuals <b>must</b> attach Form 8283 if line 3 is over \$500 . . . . .	<b>3</b>	
<b>Caution:</b> If you made a gift and received a benefit in return, see instructions.	<b>4</b>	Carryover from prior year . . . . .	<b>4</b>	
	<b>5</b>	Add lines 2 through 4 . . . . .		<b>5</b>
<b>Casualty and Theft Losses</b>	<b>6</b>	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 . . . . .		<b>6</b>
<b>Other Itemized Deductions</b>	<b>7</b>	Other—from list in instructions. List type and amount ▶ _____ _____ _____ _____ _____		<b>7</b>
<b>Total Itemized Deductions</b>	<b>8</b>	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 37 . . . . .		<b>8</b>



**Schedule OI—Other Information** (see instructions)

Answer all questions

- 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 did not 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 2019. See instructions.  
**Note:** If you are 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: 2017 \_\_\_\_\_, 2018 \_\_\_\_\_, and 2019 \_\_\_\_\_
- 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 22. Do not enter it on line 8 or line 12 . . . . . ▶ \_\_\_\_\_
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 . . . . . ▶



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**Schedule OI—Other Information** (see instructions)

Answer all questions

- 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 may apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you did not 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 "Yes," indicate the date and nature of the change. ▶ .....
- G** List all dates you entered and left the United States during 2019. See instructions.  
**Note:** If you are 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, non-workdays, and partial days) you were present in the United States during:  
2017 ....., 2018 ....., and 2019 .....
- 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** 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-EZ, line 6. Do not enter it on line 3 or line 5 . . . . .

- 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.

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Effective August 12, 2013, if you are filing Form 843 in response to Letter 4658 (notice of branded prescription drug fee), note that the Mailstop number in the Where to File table on page 2 of the Instructions for Form 843 (Rev. December 2012), has changed. The address to mail Form 843 in this case **ONLY** is:

---

Internal Revenue Service  
Mailstop **4921**  
1973 N. Rulon White Blvd.  
Ogden, UT 84404

The above mailstop change is effective **ONLY** if you are filing Form 843 in response to Letter 4658 (notice of branded prescription drug fee).

Please see the Where to File Table below.

**Where to File**

<b>IF you are filing Form 843...</b>	<b>THEN mail the form to...</b>
For penalties, or for any other reason other than an IRS notice (see above) or Letter 4658 (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) <b>Note.</b> To ensure proper processing, write “Branded Prescription Drug Fee” across the top of Form 843.	Internal Revenue Service Mail Stop <b>4921</b> 1973 N. Rulon White Blvd. Ogden, UT 84404 <b>Caution.</b> Use this address only if you are claiming a refund off the branded prescription drug fee.
For requests of a net interest rate of zero.	The service center where you filed your most recent return.

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See the the Instructions for Form 843.

## Claim for Refund and Request for Abatement

▶ See separate instructions.

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

**Do not** use Form 843 if your claim or request involves:

- (a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or
- (c) an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Name(s)	Your social security number
Address (number, street, and room or suite no.)	Spouse's social security number
City or town, state, and ZIP code	Employer identification number (EIN)
Name and address shown on return if different from above	Daytime telephone number

<b>1 Period.</b> Prepare a separate Form 843 for each tax period or fee year. From _____ to _____	<b>2 Amount</b> to be refunded or abated: \$ _____
--	---

**3 Type of tax or fee.** Indicate the type of tax or fee to be refunded or abated or to which the interest, penalty, or addition to tax is related.

Employment    
  Estate    
  Gift    
  Excise    
  Income    
  Fee

**4 Type of penalty.** If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). IRC section: \_\_\_\_\_

**5a Interest, penalties, and additions to tax.** Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.)

Interest was assessed as a result of IRS errors or delays.  
 A penalty or addition to tax was the result of erroneous written advice from the IRS.  
 Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax.

**b** Date(s) of payment(s) ▶ \_\_\_\_\_

**6 Original return.** Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates.

706      709      940      941      943      945  
 990-PF      1040      1120      4720      Other (specify) ▶ \_\_\_\_\_

**7 Explanation.** Explain why you believe this claim or request should be allowed and show the computation of the amount shown on line 2. If you need more space, attach additional sheets.

**Signature.** If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

-----  
 Signature (Title, if applicable. Claims by corporations must be signed by an officer.) \_\_\_\_\_ Date \_\_\_\_\_

-----  
 Signature (spouse, if joint return) \_\_\_\_\_ Date \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Form **8233**

(Rev. September 2018)

Department of the Treasury  
Internal Revenue Service

**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](http://www.irs.gov/Form8233) for instructions and the latest information. ▶ See separate instructions.

<b>Who Should Use This Form?</b>  <b>Note:</b> For definitions of terms used in this section and detailed instructions on required withholding forms for each type of income, see <b>Definitions</b> in the instructions.	<b>IF</b> you are a nonresident alien individual who is receiving. . .	<b>THEN</b> , 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 <b>and</b> personal services income <b>from the same withholding agent</b>	A tax treaty withholding exemption for part or all of <b>both</b> types of income.
<b>DO NOT Use This Form. . .</b>	<b>IF</b> you are a beneficial owner who is. . .	<b>INSTEAD</b> , use. . .
	Receiving compensation for dependent personal services performed in the United States <b>and</b> you are <b>not</b> 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 <b>and</b> you are <b>not</b> receiving any personal services income <b>from the same withholding agent</b>	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 <b>not</b> 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.)

<b>1</b> Name of individual who is the beneficial owner	<b>2</b> U.S. taxpayer identification number	<b>3</b> Foreign tax identification number, if any
<b>4</b> Permanent residence address (street, apt. or suite no., or rural route). <b>Do not use a P.O. box.</b>		
City or town, state or province. Include postal code where appropriate.		Country (do not abbreviate)
<b>5</b> Address in the United States (street, apt. or suite no., or rural route). <b>Do not use a P.O. box.</b>		
City or town, state, and ZIP code		
<b>Note:</b> Citizens of Canada or Mexico are not required to complete lines 7a and 7b.		
<b>6</b> U.S. visa type	<b>7a</b> Country issuing passport	<b>7b</b> Passport number
<b>8</b> Date of entry into the United States	<b>9a</b> Current nonimmigrant status	<b>9b</b> Date your current nonimmigrant status expires
<b>10</b> If you are a foreign student, trainee, professor/teacher, or researcher, check this box <input type="checkbox"/>		
<b>Caution:</b> See the <b>line 10 instructions</b> 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)



Form **8316**  
Rev. January 2006

**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  <input type="checkbox"/> Yes <input type="checkbox"/> No	2. If yes, show amount  \$
---	----------------------------------

3. Have you authorized your employer to claim any part of the tax as a credit or refund  <input type="checkbox"/> Yes <input type="checkbox"/> No	4. If yes, show amount  \$
---	----------------------------------

5. Has your employer claimed any part of the tax as a credit or refund  <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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  <input type="checkbox"/> Yes <input type="checkbox"/> 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.



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

# Closer Connection Exception Statement for Aliens

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040-NR or Form 1040-NR-EZ.**  
▶ **Go to [www.irs.gov/Form8840](http://www.irs.gov/Form8840) for the latest information.**  
For the year January 1–December 31, 2019, or other tax year

**2019**  
Attachment  
Sequence No. **101**

beginning \_\_\_\_\_, 2019, 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:  
2019 \_\_\_\_\_ 2018 \_\_\_\_\_ 2017 \_\_\_\_\_
- 6 During 2019, 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 2019? \_\_\_\_\_
- 8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2019.  
▶ \_\_\_\_\_  
Next, complete Part IV.

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

- 9 Where was your tax home on January 1, 2019? \_\_\_\_\_
- 10 After changing your tax home from its location on January 1, 2019, where was your tax home for the remainder of 2019?  
\_\_\_\_\_  
\_\_\_\_\_
- 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 2019, 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 2019 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.

**Part IV Significant Contacts With Foreign Country or Countries in 2019**

- 14 Where was your regular or principal permanent home located during 2019? See instructions. \_\_\_\_\_
- 15 If you had more than one permanent home available to you at all times during 2019, 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 2019 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

Section references are to the U.S. 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](http://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 2019.
- 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, Waiver of 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 ETA-750, Application for Alien Employment Certification, on your behalf.
- Form DS-230, Application for Immigrant Visa and Alien Registration.

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 [IRS.gov](http://IRS.gov).

### Substantial Presence Test

You are considered a U.S. resident if you meet the substantial presence test for 2019. You meet this test if you were physically present in the United States for at least:

- 31 days during 2019; and
- 183 days during the period 2019, 2018, and 2017, counting all the days of physical presence in 2019 but only 1/3 the number of days of presence in 2018 and only 1/6 the number of days in 2017.

#### 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 possession of the United States unless you otherwise engaged in trade or business on such a day.
4. Days you were unable to leave the United States because of a medical condition or medical problem that arose while you were in the United States.
5. 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 2019 if:

- You were present in the United States for fewer than 183 days during 2019;
- You establish that, during 2019, you had a tax home in a foreign country; and
- You establish that, during 2019, 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, 2019, in one foreign country.
2. You changed your tax home during 2019 to a second foreign country.
3. You continued to maintain your tax home in the second foreign country for the rest of 2019.
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 2019 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 2019 Form 1040-NR or Form 1040-NR-EZ, 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 2019 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 or Form 1040-NR-EZ.

### 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 or Form 1040-NR-EZ.

### 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.

**Note:** *The draft you are looking for begins on the next page.*



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

**2019**

Attachment Sequence No. **102**

Department of the Treasury  
Internal Revenue Service

► Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.  
For the year January 1—December 31, 2019, or other tax year  
beginning \_\_\_\_\_, 2019, 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 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:  
2019 \_\_\_\_\_ 2018 \_\_\_\_\_ 2017 \_\_\_\_\_
- b Enter the number of days in 2019 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 2019 ► \_\_\_\_\_
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2019 ► \_\_\_\_\_
- 7 Enter the type of U.S. visa (J or Q) you held during: ► 2013 \_\_\_\_\_ 2014 \_\_\_\_\_  
2015 \_\_\_\_\_ 2016 \_\_\_\_\_ 2017 \_\_\_\_\_ 2018 \_\_\_\_\_. 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 present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2013 through 2018)? . . . . .  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 2019 ► \_\_\_\_\_
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2019 ► \_\_\_\_\_
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ► 2013 \_\_\_\_\_ 2014 \_\_\_\_\_  
2015 \_\_\_\_\_ 2016 \_\_\_\_\_ 2017 \_\_\_\_\_ 2018 \_\_\_\_\_. 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 present in the United States 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 2019, 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 2019 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 ▶ \_\_\_\_\_  
\_\_\_\_\_

**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 his or her 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 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

## General Instructions

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

### Future Developments

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

### 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 2019 Form 1040-NR or Form 1040-NR-EZ, 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 2019 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 or Form 1040-NR-EZ.

### 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 2019. You meet this test if you were physically present in the United States for at least:

- 31 days during 2019; and

- 183 days during the period 2019, 2018, and 2017, counting all the days of physical presence in 2019 but only 1/3 the number of days of presence in 2018 and only 1/6 the number of days in 2017.

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

#### Days of presence in the United States.

Generally, you are treated as being present in the United States on any day that you are physically present in the country at any time during the day. However, you don't count the following days of presence in the United States for purposes of the substantial presence test.

1. Days you regularly commuted to work in the United States from a residence in Canada or Mexico.
2. Days you were in the United States for less than 24 hours when you were traveling between two places outside the United States.
3. Days you were temporarily in the United States as a regular crew member of a foreign vessel engaged in transportation between the United States and a foreign country or a possession of the United States unless you otherwise engaged in trade or business on such a day.
4. Days you were unable to leave the United States because of a medical condition or medical problem that arose while you were in the United States.
5. Days you were an exempt individual.

### Exempt Individuals

For purposes of the substantial presence test, an exempt individual includes anyone in the following categories.

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

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

## Specific Instructions

### Part I—General Information

If you are attaching Form 8843 to Form 1040-NR or Form 1040-NR-EZ, 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 or 1040-NR-EZ. In this case, enter "Information provided on Form 1040-NR" or "Information provided on Form 1040-NR-EZ" on line 1a of Form 8843.

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

### Part II—Teachers and Trainees

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

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

Even if you meet these requirements, you can't exclude days of presence in 2019 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* below.

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 2019 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 2019.
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 2019 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 2019 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 were initially prevented from leaving, were then able to leave, but remained in the United States beyond a reasonable period for making arrangements to leave.
- You entered or returned to the United States for medical treatment. It does not matter whether you intended to leave the United States immediately after the medical treatment but couldn’t do so because of unforeseen complications from the medical treatment.

- The medical condition existed before your arrival in the United States and you were aware of the condition. It does not matter whether you needed treatment for the condition when you entered the United States.

**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.

Last or Family Name  First  Middle Initial

ITIN or Social Security #  Visa #  Passport #

Date of Birth: (mm/dd/yyyy)  /  /  Telephone #  e-mail Address

Were you a U.S. citizen or resident alien the entire year?  Yes  No Were you ever a U.S. citizen?  Yes  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?  Yes  No If "YES", is your spouse in the U.S.?  Yes  No

If "YES", is it recognized by the State where you will be filing?  Yes  No

Are you a U.S. National  Yes  No Resident of Canada  Yes  No Resident of Mexico  Yes  No Resident of South Korea  Yes  No Resident of India  Yes  No

**Dependent Information**

First Name	Last or Family Name	Date of Birth (mm/dd/yyyy)	ITIN or SSN	Relationship to you (son, daughter, none, etc.)	Number of months lived with you in the U.S. in 2019	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 \$4,200 or more?

What is the date you FIRST entered the United States?  /  /

**Entry Immigration Status - Check one**

U.S. Immigrant/Permanent Resident  F-1 Student  F-2 Spouse or child of Student  
 H-1 Temporary Employee  \*J-1 Exchange Visitor  J-2 Spouse or child of Exchange Visitor  
 Other (list)

**Current Immigration Status - Check one**

U.S. Immigrant/Permanent Resident  F-1 Student  F-2 Spouse or child of Student  
 H-1 Temporary Employee  \*J-1 Exchange Visitor  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

2013  2014  2015  2016  2017  2018

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

01 Student  05 Professor  12 Research Scholar  
 02 Short Term Scholar  Other (list)

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

01 Studying in a Degree Program  04 Lecturing  07 Conducting Research  10 Clinical Activities  
 02 Studying in a Non-Degree Program  05 Observing  08 Training  11 Temporary Employment  
 03 Teaching  06 Consulting  09 Demonstrating Special Skills  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.  2013  2014  2015  2016  2017  2018

Have you ever been present in the U.S. PRIOR to 2013 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

2017 \_\_\_\_\_ 2018 \_\_\_\_\_ 2019 \_\_\_\_\_

List the dates you entered and left the United States during 2019

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 2019?  Yes  No

If "Yes", give latest year \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Form number filed \_\_\_\_\_

During 2019, 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 2019**

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

**During 2019 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 or Dividend Income	<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
Capital gains or losses	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Any Other Income (gambling, lottery, prizes, awards, self-employment, rents, royalties, etc.)			<input type="checkbox"/> Yes <input type="checkbox"/> No
Did you or any dependent have health insurance coverage through <b>HealthCare.gov</b> (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**

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

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 1545-2075. 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 other available training materials work together to help volunteers learn and practice.

## Link & Learn Taxes for 2019 includes:

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- 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, International or Foreign Student and Scholar 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 workbook problems from the available online practice guides
  - Lets volunteers prepare test scenario returns for the test



Go to [www.irs.gov](http://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 and software questions.

**Virtual VITA** allows partners to initiate the intake process for taxpayers in one location, while utilizing a certified volunteer to prepare the return in an entirely different location. 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

<https://www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center>

- What's Hot!
- Site Coordinator's Corner

### Quality and Tax Alerts for IRS Volunteer Programs

<https://www.irs.gov/Individuals/Quality-and-Tax-Alerts-for-IRS-Volunteer-Programs>

- Volunteer Tax Alerts

### Volunteer Training Resources

<https://www.irs.gov/Individuals/Volunteer-Training-Resources>

### Outreach Corner

<https://www.irs.gov/Individuals/Outreach-Corner>

### Tax Trails for Answers to Common Tax Questions

<https://www.irs.gov/Individuals/Tax-Trails-Main-Menu>

### Online Services and Tax Information for Individuals

<https://www.irs.gov/Individuals>

#### After You File

- Direct Deposit your refund
- Where's My Refund?
- Refund reductions
- Understanding Your IRS Notice or Letter
- Withholding Calculator
- Keep a copy of your return
- Changing your name or address

#### File Your Return

- Validating your electronically filed return
- Need to renew your ITIN?
- Answers to your tax questions
- Find a mailing address for paper returns
- Tax relief in disaster situations

#### Make a Payment

- IRS Direct Pay – pay online directly from your bank account
- Other ways you can pay
- Can't pay? Set up a payment agreement
- Do I have to pay estimated taxes?

#### Manage Your Tax Info

- Get Transcript
- View your tax account
- Life events can affect your taxes
- Protect your identity
- IRS2Go mobile app

#### eBooks

Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: <https://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: <https://www.irs.gov/uac/irs2goapp>.

#### and much more!

Your direct link to tax information 24/7: [www.irs.gov](http://www.irs.gov)