Form **8840**

Department of the Treasury
Internal Revenue Service

Closer Connection Exception Statement for Aliens

Attach to Form 1040-NR.

Go to *www.irs.gov/Form8840* for the latest information.

OMB No. 1545-0074

2026

Attachment Sequence No. **101**

For calendar year 2026 or other tax year beginning , 2026, 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:
2026 2025 2024 .

6 During 2026, 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 2026?

8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2026.

Next, complete Part IV.

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

9 Where was your tax home on January 1, 2026?

10 After changing your tax home from its location on January 1, 2026, where was your tax home for the remainder of 2026?

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 2026, 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 2026 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 2026

14 Where was your regular or principal permanent home located during 2026? See instructions.

15 If you had more than one permanent home available to you at all times during 2026, 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?

20a **20c**

20b **20d**

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?

22b 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:

25a Form W-8BEN or any other W-8 form (relating to foreign status)? ☐ **Yes** ☐ **No**

25b Form W-9, Request for Taxpayer Identification Number and Certification? ☐ **Yes** ☐ **No**

25c 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 2026 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 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 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 2026.

• 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.

For more information on forms and other steps used to change the status to that of a permanent resident, refer to *www.uscis.gov* and *www.dol.gov*.

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 2026. You meet this test if you were physically present in the United States for at least:

• 31 days during 2026; and

• 183 days during the period 2026, 2025, and 2024, counting all the days of physical presence in 2026 but only 1/3 the number of days of presence in 2025 and only 1/6 the number of days in 2024.

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, earlier), 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 2026 if:

• You were present in the United States for fewer than 183 days during 2026;

• You establish that, during 2026, you had a tax home in a foreign country; and

• You establish that, during 2026, 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, 2026, in one foreign country.

2. You changed your tax home during 2026 to a second foreign country.

3. You continued to maintain your tax home in the second foreign country for the rest of 2026.

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 2026 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 2026 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 2026 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.