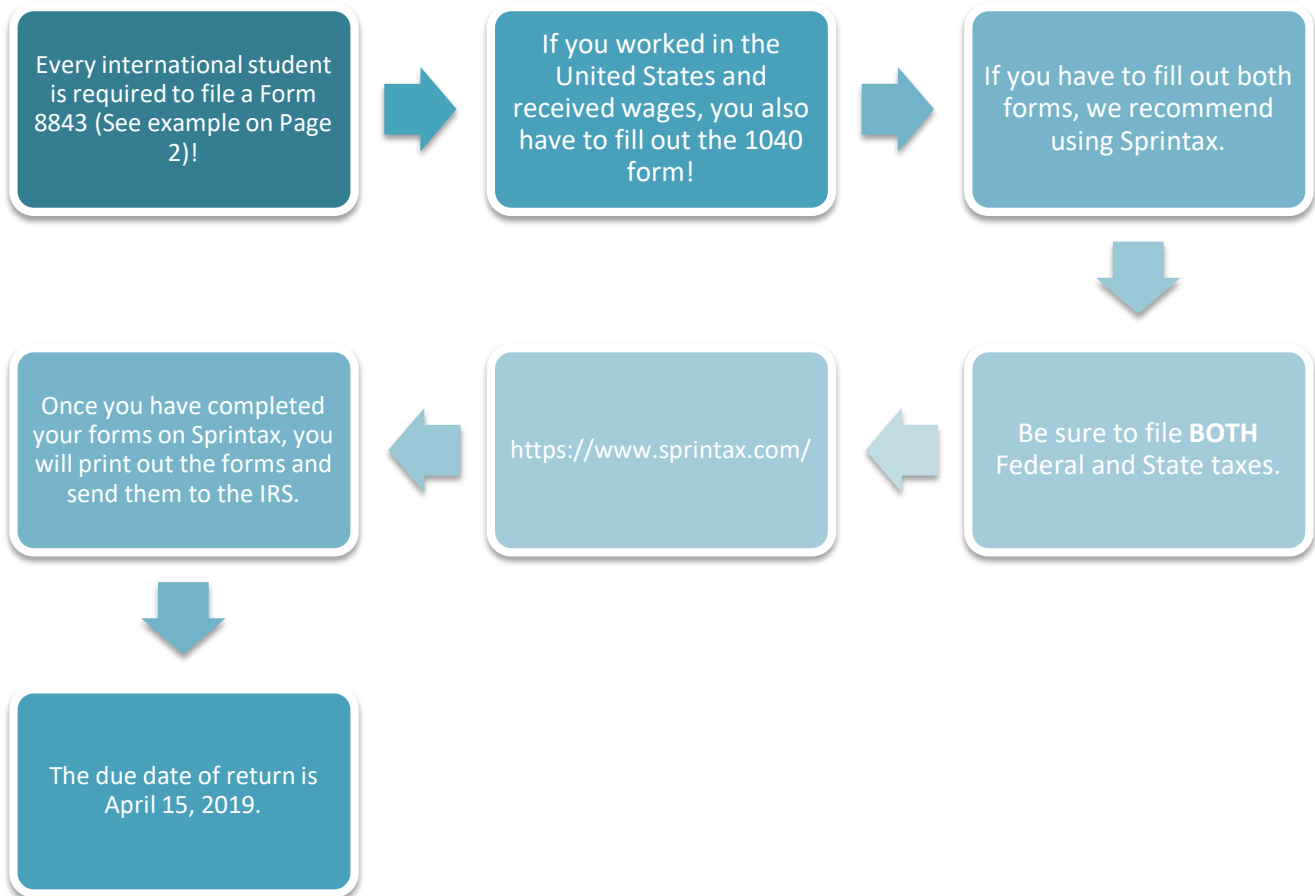


# ISSO Tax Guide

Please note the ISSO staff are not tax professionals and cannot provide you with tax advice.



**What is a...**

- **W2**-Statement of your earnings if you worked
- **Form 1040**-Form used by U.S. taxpayers to file their income tax return
- **1098 T**-Tax form issued by the school with the amount of tuition you paid listed. This is for a credit IF you are filing taxes and if you worked in 2018
- **Form 8843**-An informational statement to explain why you can exclude your days present in the United States, using the substantial presence test
- **Substantial Presence Test**-Criteria used by the IRS to determine if an individual is considered a resident for tax purposes
- **Internal Revenue Service (IRS)**-The government agency responsible for tax collection
- **Nonresident Alien**-Status of non-US citizens temporarily in the U.S. F-1 and J-1 students are generally nonresident aliens.
- **Tax Treaty**-An agreement between two countries that may allow for individuals to be taxed at a reduced rate. A list of tax treaty countries can be found here: <https://www.irs.gov/publications/p901>

Form **8843** **Statement of Exempt Individuals and Individuals With a Medical Condition** For use by alien individuals only.

Department of the Treasury Internal Revenue Service

OMB No. 1545-0074

2018 Attachment Sequence No. 102

Leave this field blank if you do not have a Social Security Number or an Individual Taxpayer Identification Number

Go to [www.irs.gov/Form8843](http://www.irs.gov/Form8843) for the latest information.

For the year January 1 – December 31, 2018, or other tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 2018.

Your first name and initial: John L. Last name: Doe Your U.S. taxpayer identification number, if any: 123456789

Address in country of residence: Home country address Address in the United States: U.S. address

Do not fill in your address info if this form is mailed in with your Federal Tax Form 1040.

**Part I General Information**

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: F-1 (08/20/2016)
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. F-1
- 2 Of what country or countries were you a citizen during the tax year? Canada
- 3a What country or countries issued you a passport? Canada
- b Enter your passport number(s):
- 4a Enter the actual number of days you were present in the United States during: 2018 347 2017 330 2016 345
- b Enter the number of days in 2018 you claim you can exclude for purposes of the substantial presence test: 347

**Part II Teachers and Trainees**

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2018:
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2018:
- 7 Enter the type of U.S. visa (J or Q) you held during: 2012 \_\_\_\_\_ 2013 \_\_\_\_\_ 2014 \_\_\_\_\_ 2015 \_\_\_\_\_ 2016 \_\_\_\_\_ 2017 \_\_\_\_\_. 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 (2012 through 2017)?  Yes  No

**Part III Students**

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2018: College for Creative Studies, 201 E. Kirby St, Detroit, MI 48202
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2018: Paul Snyder, A. Alfred Taubman Center for Design Education, 10th Floor, 460 W Baltimore St, Detroit, MI 48202, 313-664-1601
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2012 \_\_\_\_\_ 2013 \_\_\_\_\_ 2014 \_\_\_\_\_ 2015 \_\_\_\_\_ 2016 F-1 2017 F-1. 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
- 13 During 2018, did you establish that you are a bona fide 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 2018 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

If this form is mailed with your Federal Tax Form 1040, do not sign page two of Form 8843.