

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

**2023**

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, 2023, or other tax year  
beginning , 2023, and ending , 20 .

Attachment  
Sequence No. **102**

Your first name and initial <b>SEU PRIMEIRO NOME (VIDE PASSAPORTE)</b>		Last name <b>SEU ULTIMO NOME (PASSAPORTE)</b>	Your U.S. taxpayer identification number (TIN), if any <b>ITIN / SSN</b>
<b>Fill in your addresses only if you are filing this form by itself and not with your U.S. tax return.</b>	Address in country of residence <b>ENDEREÇO DE SUA RESIDENCIA PERMANENTE NO PAIS DE ORIGEM</b>		Address in the United States <b>SEU ENDEREÇO NOS EUA</b>

**Part I General Information**

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: **B1/B2 (OU OUTRO), DATA (MM/DD/AAAA)**
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.  
**F-1 (M-1 / J-1, OUTRO), DATA QUE MUDOU O STATUS (MM/DD/AAAA) - se fez uma mudança de status**
- 2 Of what country or countries were you a citizen during the tax year? **BRAZIL (PAIS DE ORIGEM)**
- 3a What country or countries issued you a passport? **BRAZIL (PAIS DE EMISSAO DO PASSAPORTE)**
- b Enter your passport number(s): **NUMERO DO PASSAPORTE**
- 4a Enter the actual number of days you were present in the United States during:  
2023 999 2022 999 2021 999 **4a) Informe TODOS os dias em que esteve fisicamente nos EUA**
- b Enter the number of days in 2023 you claim you can exclude for purposes of the substantial presence test:

**Part II Teachers and Trainees**

**4b) Informe os dias que podem ser excluídos do SPT (normalmente os dias em F-1 durante os primeiros 5 anos-calendário)**

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2023: \_\_\_\_\_
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2023: \_\_\_\_\_
- 7 Enter the type of U.S. visa (J or Q) you held during: 2017 \_\_\_\_\_ 2018 \_\_\_\_\_  
2019 \_\_\_\_\_ 2020 \_\_\_\_\_ 2021 \_\_\_\_\_ 2022 \_\_\_\_\_. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years (2017 through 2022)?  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 2023: \_\_\_\_\_  
**NOME DA ESCOLA, ENDEREÇO COMPLETO, CIDADE, ESTADO, ZIP CODE, TELEFONE**
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2023: \_\_\_\_\_  
**NOME DO DSO, ENDEREÇO COMPLETO, CIDADE, ESTADO, ZIP CODE, TELEFONE**
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2017 \_\_\_\_\_ 2018 F **INFORME AQUI OS TIPOS DE VISTOS QUE VOCÊ MANTEVE NOS ANOS ANTERIORES**  
2019 F 2020 F 2021 F 2022 F. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you exempt as a teacher, trainee, or student for any part of more than 5 calendar years?  Yes  No  
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States. **No = ainda dentro dos 5 anos. Yes = passou de 5 anos e precisa explicar que não pretende residir permanentemente nos EUA.**
- 13 During 2023, 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: **EB3-U VISA / EB2-NIW VISA**  
**Se você aplicou para um outro visto durante o ano calendário (anterior), marque "YES" informando o visto. Caso contrário, marque NO.**

**Part IV Professional Athletes**

**15** Enter the name of the charitable sports event(s) in the United States in which you competed during 2023 and the dates of competition: \_\_\_\_\_  
\_\_\_\_\_

**16** Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s): \_\_\_\_\_  
\_\_\_\_\_

**Note:** You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

**Part V Individuals With a Medical Condition or Medical Problem**

**17a** Describe the medical condition or medical problem that prevented you from leaving the United States. See instructions. \_\_\_\_\_  
\_\_\_\_\_

**b** Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a: \_\_\_\_\_

**c** Enter the date you actually left the United States: \_\_\_\_\_

**18 Physician's Statement:**

I certify that \_\_\_\_\_  
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that their condition or problem was preexisting.

\_\_\_\_\_  
Name of physician or other medical official

\_\_\_\_\_  
Physician's or other medical official's address and telephone number

\_\_\_\_\_  
Physician's or other medical official's signature

\_\_\_\_\_  
Date

**Sign here only if you are filing this form by itself and not with your U.S. tax return.**

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

\_\_\_\_\_  
ASSINATURA  
Your signature

\_\_\_\_\_  
MM/DD/AAAA  
Date

Exemplo:

4a) 365 dias presentes nos EUA  
4b) 365 dias excluídos do SPT  
Dias contados para residência fiscal = 0 (ZERO)

Presença física ≠ dias contados para residência fiscal

Primeiro informe quantos dias esteve nos EUA (4a), depois informe quantos desses dias devem ser desconsiderados para o cálculo do SPT (4b).  
Essa é exatamente a finalidade do Form 8843.