

Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only.

Go to www.irs.gov/Form8843 for the latest information.

2024

Attachment Sequence No. **102**

Department of the Treasury
Internal Revenue Service

For the year January 1—December 31, 2024, or other tax year

beginning (入力不要), 2024, and ending (入力不要), 20

Your first name and initial 名 Last name 姓 Your U.S. taxpayer identification number (TIN), if any もしあれば記入

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
日本での住所

Address in the United States
アメリカでの住所

Part I General Information

1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: 記入例：F, Fビザで米国に入学した日付

b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.

もしビザに変更があれば記載

2 Of what country or countries were you a citizen during the tax year? Japan

3a What country or countries issued you a passport? Japan

b Enter your passport number(s): パスポート番号を記載

4a Enter the actual number of days you were present in the United States during:

2024 325 2023 320 2022 339

b Enter the number of days in 2024 you claim you can exclude for purposes of the substantial presence test: 325

ポイント 1: Part I の 4a には各年度中にアメリカに滞在した日数を正確に記入。"I-94" で出入国記録を確認し、日数計算ソフトで計算することで、正確な米国の滞在日数を把握可能

Part II Teachers and Trainees

5 For teachers, enter the name, address, and telephone number of the academic institution with which you were employed during 2024:

(Part II は記載しない)

6 For trainees, enter the name, address, and telephone number of the director of the academic institution with which you participated in during 2024:

7 Enter the type of U.S. visa (J or Q) you held during: 2018 _____ 2019 _____
2020 _____ 2021 _____ 2022 _____ 2023 _____. 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 (2018 through 2023)? 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.

ポイント 2: Part I の 4b にはタックスリターンの対象年度 (ここでは 2024 年) の米国滞在日数を転記します。

Part III Students

9 Enter the name, address, and telephone number of the academic institution you attended during 2024:
所属する学校の名前、住所、電話番号を記載 (この場合、2024年度中に在籍する学校のTransfer等があった場合は両方を記載)

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2024: 所属学校の責任者の連絡先を記載 (大抵の場合、参加プログラムや学生課の責任者など)。
具体的には、その責任者の名前、住所、電話番号を記載。

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2018 _____ 2019 _____
2020 _____ 2021 _____ 2022 F 2023 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.

13 During 2024, 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, enter the date you applied for, or took other affirmative steps to apply for, lawful permanent resident status in the United States: _____
ポイント 4: Part III の 13 は、タックスリターンの対象期間 (ここでは 2024 年) 中に永住権申請を行なった方を除き、"No" を選択してください。

ポイント 3: Part III の 12 では、F ビザで留学を開始してから 5 年以内であることを確認して "No" を選択してください。

Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2024 and the dates of competition: _____

(Part IV は記載しない)

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. _____

(Part V は記載しない)

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.

Your signature

Date