

**Coordinating Day Counting
Form 8843 and 1040NR Schedule OI**

$$\mathbf{X + Y = Z}$$

X = **eXcluded** days, **eXempt** from counting towards substantial presence

enter X on Form 8843, Line 4b

Y = **present** days that generally count towards substantial presence

enter Y on Item H, Schedule OI, Forms 1040NR /NR-EZ

Z = total **actual** days in the U.S.: X non-countable eXempt days + Y countable **present** days

enter Z on Form 8843, Line 4a

Let Me Count!

G or A, No Way*

F, J, M, or Q, There's a Delay waiting for you

All the rest, Count your best!*

*A3 and G5 are "Count your best!"

"All the rest" visa holders start counting **Y** days **present** on date of first arrival in the U.S.

(some common visas: B1/B2, H-1b, H-2a, L1)

G or A visa holders put days 'temporarily' in U.S. on Form 1040NR, Schedule OI

If G or A was the only visa held during the year, use Form 1040NR, never use Form 8843

F, J, M, Q visa holders start counting **Y** days of presence after the eXempt period ends, on their first day in the U.S. after January 1 of the next calendar year. If a visa type change ends eXempt period, day counting begins immediately. Example: F visa holder changes to H visa.

eXempt period = calendar years in U.S. with any eXempt days while on F, J, M, Q visa

Students: F, J, M, Q student visas for students temporarily in the U.S.

5 past calendar years, any part, any year since 1985, is the usual **eXempt, eXcluded period**

Teachers and Trainees: (exchange visitors, may include researchers, fellows; see applicable treaty)

J, Q exchange visitor visas for these temporary visitors in the U.S.

2 past calendar years, any part, within past 6 years, is usual **eXempt, eXcluded period**

(3 out of 6 years if all income is foreign source)

If **X = Z** for the calendar year, then **Y** days = 0. 0 will be entered on Schedule OI, Item H.

If the person changed visas, **Z** may be greater than **X**, and **Y** greater than 0, for Schedule OI

Spouses and dependents follow the same rules, i.e., a J2 visa holder follows the same counting rules for presence as the J1 visa holder.