

**Closer Connection Exception Statement for Aliens**

OMB No. 1545-0074

▶ Attach to Form 1040-NR .

▶ Go to [www.irs.gov/Form8840](http://www.irs.gov/Form8840) for the latest information.

For the year January 1-December 31, 2020, or other tax year

**2020**Attachment  
Sequence No. **101**Department of the Treasury  
Internal Revenue Service

beginning

, 2020, 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:  
2020 \_\_\_\_\_ 2019 \_\_\_\_\_ 2018 \_\_\_\_\_ .
- 6 During 2020, 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 2020? \_\_\_\_\_
- 8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2020.  
▶ \_\_\_\_\_  
Next, complete Part IV.

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

- 9 Where was your tax home on January 1, 2020? \_\_\_\_\_
- 10 After changing your tax home from its location on January 1, 2020, where was your tax home for the remainder of 2020?  
\_\_\_\_\_  
\_\_\_\_\_
- 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 2020, 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 2020 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.

For Paperwork Reduction Act Notice, see instructions.

Form **8840** (2020)