Form **8840**

Department of the Treasury
Internal Revenue Service

Closer Connection Exception Statement for Aliens

► **Attach to Form 1040NR or Form 1040NR-EZ.**
► **Information about Form 8840 and its instructions is at *www.irs.gov/form8840*.**

For the year January 1-December 31, 2016, or other tax year

beginning , 2016, and ending , 20 .

OMB No. 1545-0074

2016

Attachment Sequence No. **101**

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:
2016 _____ 2015 _____ 2014 _____ .

6 During 2016, 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 2016? _____

8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2016.
► _____

Next, complete Part IV.

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

9 Where was your tax home on January 1, 2016? _____

10 After changing your tax home from its location on January 1, 2016, where was your tax home for the remainder of 2016?
_____
_____
_____

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 2016 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 2016 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.