

Closer Connection Exception Statement for Aliens

▶ Attach to Form 1040NR or Form 1040NR-EZ.
▶ Go to www.irs.gov/Form8840 for the latest information.
For the year January 1-December 31, 2017, or other tax year

2017

Attachment
Sequence No. **101**

Department of the Treasury
Internal Revenue Service

beginning _____, 2017, 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:
2017 _____ 2016 _____ 2015 _____
- 6 During 2017, 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 2017? _____
- 8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2017.
▶ _____
Next, complete Part IV.

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

- 9 Where was your tax home on January 1, 2017? _____
- 10 After changing your tax home from its location on January 1, 2017, where was your tax home for the remainder of 2017?

- 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 2017 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 2017 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.