

No Income from a US Source in 2014?

If you were in the U.S. in a nonimmigrant status (e.g., F or J) in 2014, even for a day, you are required to file a federal tax return, whether or not you had income.

To determine which form you should file, first read the information at www.studentaffairs.duke.edu/ihouse/resources/federal-tax-information

Once you confirmed that you were a nonresident for tax purpose in 2014, and you did not earn any income or had only non-taxable income from a U.S. source (e.g., a Duke scholarship for tuition or interest from a bank account), you only need to send the completed **Form 8843 Statement for Exempt Individuals and Individuals with a Medical Condition** by **June 15, 2015** to:

**Department of The Treasury
Internal Revenue Service Center
Austin, TX 73301-0215**

Instructions for completing Form 8843:

1. Fill in your first name and initial as well as last name, and your US taxpayer identification number (Individual Taxpayer Identification Number or Social Security Number) if you had one.
2. Fill in your addresses: in the first column, your address in your home country, and in the second column, your address in the US.
3. Complete Part I General Information.
 - Line 1a. Enter the type of US visa and the date you entered the US.
 - b. Enter your current US immigration status.
 - Line 2. Enter your country of residence prior to entering the US.
 - Line 3a. Enter your passport country.
 - b. Enter your passport number.
 - Line 4a. Enter the number of days you were present in the US in 2014, 2013 and 2012. If you were not present in the US in a given year, enter "0."
4. If you were a scholar in J status in 2014, complete Part II, Lines 5, 7 and 8.
If you were a student in F or J status in 2013, complete Part III, Lines 9 through 13, and 14 if applicable.
5. Sign your name and date on Page 2.
6. Make a photocopy for your record. Mail the completed Form 8843 to the address above.

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Frequently Asked Questions

Question 1: I came to Duke in July 2014 to study in the Law School, and held the F-1 status. I received a scholarship from my home country that paid my tuition. My wife, who was in F-2, arrived on January 5th, 2015. Do we need to complete Form 8843?

Answer: As a nonresident for tax purpose, scholarship for tuition from your home country was nontaxable income. You need to file a Form 8843 for 2014. Your wife was not physically present in the US in 2014, so she did not need to complete a Form 8843.

Question 2: Do I need to complete Form 8843 for my 3-year-old child?

Answer: If your child was in the US in a dependent status (e.g., F-2 or J-2) in 2014, regardless of his or her age, you **must** file Form 8843 for him or her. Be sure to send the form in a separate envelope. Do not include more than one Form 8843 per envelope.