

## **Form 8843 Requirement for nonresident aliens present in the U.S. under F-1, F-2, J-1 or J-2**

### **Q1: What is a Form 8843?**

A1: Form 8843, Statement for Exempt Individuals and Individuals with a Medical Condition, is required to be submitted for each tax year that you are an exempt individual under certain circumstances. It is not an income tax return but an informational statement required by the U.S. government for certain nonresident aliens (including the spouses and/or dependents of nonresident aliens).

For download the form and more detailed information, please go to

<http://www.irs.gov/uac/Form-8843,-Statement-for-Exempt-Individuals-and-Individuals-With-a-Medical-Condition-1>.

To check the meaning of a specific tax word, please go to

<http://www.irs.gov/app/understandingTaxes/student/glossary.jsp>

### **Q2: Who needs to submit the Form 8843 even if not required to file a U.S. income tax return (Form 1040NR or Form 1040NR-EZ)?**

A2: If you are:

- An exempt individual, and
- Present in the U.S. during 2011

### **Q3: Am I an exempt individual for Form 8843 purposes?**

A3: Exempt (from counting the days of your stay in U.S.) individuals who must submit Form 8843 include individuals present in the United States in the tax year in one of the following situations:

- Students and their spouse and/or dependents in F-1, F-2, J-1, J-2, status in their first 5 calendar years in exempt individual status (J-1 exchange visitors who are post docs or research scholars are nonstudents for this purpose)
- Students and their spouse and/or dependents in any of the above statuses beyond the 5th calendar year who claim the closer connection exception
- Nonstudents and their spouse and/or dependents in J-1, J-2, status in 2 out of the current 7 calendar years (including the tax year)
- Professional athletes for the days engaged in a charitable sports event
- Individuals, regardless of immigration status, who were prevented from leaving the United States due to a medical condition that arose while they were in the United States

You are not an exempt (from counting days) individual if you are a nonresident alien because your U.S. days count, such as a student in your 6th calendar year, but your countable days do not add up to 183 days. Calculate the 183 days during the period 2011, 2010, and 2009, counting all the days of physical presence in 2011 but only 1/3 the number of days of presence in 2010 and only 1/6 the number of days in 2009.

Q4: What should I do if I am an exempt individual for Form 8843 purposes?

A4: You must submit Form 8843 if you were an exempt (from counting days) individual for any part of the tax year (even one day) in any of the situations described above even if you are not required to file an income tax return (Form 1040NR or Form 1040NR-EZ).

Q5: Is there any penalty if I do not submit the Form 8843 and I am an exempt individual?

A5: You may not exclude the days you were present in the United States if you do not submit Form 8843. Failure to exclude days of presence in the United States could result in your being considered as a U.S. resident under the substantial presence test.

Q6: What if I do not have a “U.S. taxpayer identification number”?

A6: Nonresident aliens who are not required to file an income tax return (Form 1040NR or Form 1040NR-EZ) do not need to apply for a “U.S. taxpayer identification number” (Social Security number (SSN) or an Individual Taxpayer Identification Number (ITIN)) to fill out the Form 8843.

Exception: Nonresident aliens from following areas who are eligible to be claimed as dependents on a U.S. income tax return must have an SSN/ITIN.

- US Virgin Islands
- Northern Mariana Islands
- American Samoa
- Canada
- Mexico
- Korea (South)
- India (applicable only to F-1 and J-1 students)

Q7: How do I submit Form 8843? A7:

You submit Form 8843 as follows:

- If you have U.S. on/off campus job and received Form W-2, are required to submit a Form 1040NR or 1040NR-EZ tax return, and then submit the 8843 with your tax return
- If you are claimed as a spouse or dependent on a Form 1040NR or 1040NR-EZ, submit the 8843 with that tax return (only certain taxpayers from specified countries listed in A6 may claim dependents)

- If neither of the above applies to you, no U.S. taxpayer identification number required, please mail the Form 8843 in an envelope to:

Department of the Treasury

Internal Revenue Service Center

Austin, TX 73301-0215

If your situation falls into the 3<sup>rd</sup> category, the deadline to mail out the Form 8843 is Jun 15<sup>th</sup> 2012.

Q8: Where do I send Form 8843 if I received Form W-2 and am required to submit a Form 1040NR or 1040NR-EZ tax return?

A8: If you are submitting the Form 8843 with a tax return (Form 1040NR or Form 1040NR-EZ), where you send the tax return depends on whether the taxpayer or any spouse or dependents being claimed on the return must apply for an individual taxpayer identification number (ITIN) with the tax return. The deadline to mail out all the forms and documents is April 17<sup>th</sup> 2012.

- If no ITIN application is required with the return, send it to the address listed in A7.
- If one or more ITIN applications are required with the return, send Form 8843 with the return, the Form W-7 ITIN application(s) and all required documentation to:

Internal Revenue Service

ITIN Operation

P.O. Box 149342

Austin, TX 78741-9342

If you use a private delivery service to submit your Form W-7, use the following address:

Internal Revenue Service

ITIN Operation

Mail Stop 6090-AUSC

3651 S. Interregional, Hwy 35

Austin, TX 78741-0000