

IF you had tax withheld from your income OR you earned more than \$4,050 in income or taxable scholarship from a U.S. source during the tax year 2016 then use these general instructions to complete form 8843 AND to schedule a tax appointment with a UAH VITA volunteer:

Introduction:

- 1) The U.S. tax year is defined as starting on January 1 and ending on December 31. The instructions below are applicable to the 2016 tax year only. Any tax forms that need to be filed for previous years must be downloaded from the IRS web site at www.irs.gov
- 2) 8843 form is required for ALL non-resident **F1** students AND their **F2** dependents, **J1** students and their **J2** dependents, **J1** scholars, researchers or trainees and their **J2** dependents. (If you are married but your spouse was NOT in the U.S. during any portion of the 2016 tax year then the 8843 form is not required for your dependent in tax year 2016)
- 3) The purpose of the form 8843 is to notify the IRS of your intent to be considered an “**Exempt Individual**” as a non-resident for TAX purposes.
- 4) Individuals who earned income from a U.S. source during the tax year 2016 will complete the form 8843 **PLUS** additional tax forms required by the Federal and State government. Individuals who **DID NOT** earn at least \$4,050 in income from a U.S. source during 2016 and did not have tax withheld from the income must only complete the form 8843 and should use the 8843 instructions for individuals who did not earn income.
- 5) Exempt individuals may be eligible to access the benefits of a tax treaty between your tax residence country and the U.S. A tax treaty **MAY** exempt a portion of your income from Federal taxes. A tax return must be filed to claim a treaty benefit.
- 6) **Each non-resident** for tax purposes **MUST** complete the form 8843 for each tax year the non-resident was **present in the U.S.** Again, being present in the U.S. ANY day during the period Jan. 1, 2016-Dec. 31, 2016 means the form 8843 must be submitted to the IRS to claim exemption for that year.
- 7) An F1 student is considered a non-resident for TAX purposes if: They have not been in the U.S. for more than 5 calendar years. A J1 student or scholar is a non-resident for TAX purposes if they have not been present in the U.S. for 2 years out of the previous 6 years. The IRS considers **any day** spent in the U.S. in a calendar year to count toward the full year of exemption. This means if you entered the U.S. on December 31, 2016 in F or J visa status, you have used a full year of “exemption” in tax year 2016.

Students & Scholars who earned income in the U.S. during tax year 2016:

- Ensure the tax year 2016 is on the top of form 8843. (If you used the form provided by UAH then it will already be filled in for you)
- PRINT your first name and last name (**in full** and as listed in your passport and I-20)
- US taxpayer identification number **this is your SSN.**
- Address boxes – Leave these address areas blank if you were you paid for any work you did **in the U.S. at any time during the tax year 2016.**

Part I:

- 1a. Enter the visa type you used to enter the U.S. and the date you entered the U.S. for the first time with that visa.

- 1b. Enter your current nonimmigrant status that is shown on your current I-94, Arrival-Departure Record. If your nonimmigrant status is different from the visa type used since the first time you came to the U.S. then you must also enter the date of change. If the visa status you used to enter the U.S. is the same as your nonimmigrant status then you will not list any date in this line.
2. Enter your country of citizenship or your tax residence country (Generally, if you resided in a country, which is not your citizenship country, for more than 1 year and entered the U.S. from that country, then you may claim tax residency to that 3rd country and not to your citizenship country.)
- 3a. Indicate the country that issued you your passport
- 3b. The passport number
- 4a. Enter the actual number of days you were present in the U.S. as an F, J, M, or Q between January 1 through December 31 for each of the last 3 years. It is a good idea to look at a calendar for each year you have been in the U.S., and deduct ALL days when you were NOT in the U.S. (vacation). If you were not in the U.S. in any of the years listed write N/A in that line.
- 4b. Write the same number as 4a for the 2016 tax year, UNLESS you have been in the U.S. for more than 5 years starting in the tax year 2016. If you have been in the U.S. for more than 5 years starting in 2016 then you are likely going to be a resident for tax purposes and will not need to complete the form 8843. Discuss your tax status with VITA tax assistant to seek guidance during your scheduled tax appointment.

Part II: Complete ONLY if you are IN THE U.S. AS A J1 SCHOLAR OR RESEARCHER

5. Completed for you if using the form supplied by UAHuntsville.
6. Completed for you if using the form supplied by UAHuntsville.
7. Enter the appropriate visa type held for the years listed. If you were not physically present in the U.S. during any of the listed years, write N/A as appropriate.
8. Based on the answers to question 7. If you were present any part of 2 years in the last 6 years, you are considered a resident for TAX purposes. If you earned income from a U.S. source in the tax year 2016, you will need to complete resident tax payer forms. If you were present less than 2 tax years over the last 6 years then in 2016 you are considered a NON-RESIDENT tax payer.

**Please email tax@uah.edu to schedule an appointment at the UAH VITA site for assistance with completing tax form. Be sure to identify yourself as a J-1 researcher in your email.

Part III: Complete only if you are an F student or a dependent of an F student

9. Completed for you if using the form supplied by UAHuntsville.
10. Completed for you if using the form supplied by UAHuntsville.
11. Enter the immigration status you held during the years listed. If you were not in the U.S. in any of the years listed write N/A in that line.
12. Have you been in the U.S. for more than 5 tax years in F or J student status? (example: since 2011?)

If no, then you are a NON-RESIDENT for tax purposes and must complete a form 1040NR or 1040-NREZ to report income earned in the 2016 tax year. You can email tax@uah.edu to set up an appointment to meet with a VITA

volunteer who will assess your form 8843, confirm your tax status and assist you with completing all required Federal and AL State tax forms.

If yes, then you are likely to be a resident for **tax purposes**. If you made any income during the 2016 tax year then you may need to complete the form 1040 or 1040-EZ for RESIDENT tax purposes. You can email tax@uah.edu to set up an appointment to meet with a VITA volunteer to assess your form 8843, confirm your tax status and assist you with completing all required Federal and AL State tax forms.

13. Students who filed an I-485 application to adjust to Permanent Resident Status with immigration must answer YES and explain in line 14. All other students (including those who may have applied for the diversity lottery) must answer NO. If you were approved for U.S. Permanent Residency in the tax year 2016 then you will likely need to file resident tax forms.

Part IV: Leave this blank!

Part V: Leave this blank!

SIGNATURE: ONLY sign the form 8843 if you did NOT work in the U.S. in the tax year 2016. If you worked in the U.S. during 2016 then do NOT sign this form because you will mail it mailed together with other required tax forms.

Mailing Instructions:

F1 and J1 students and scholars who have worked in the 2016 tax year must file tax forms in addition to the form 8843. **FREE assistance is available on the UAH campus to help students and scholars complete the required Federal and State tax forms.** SaveFirst and the International Student and Scholar Office work together to provide free tax assistance. Students and scholars **MUST** make an appointment by emailing tax@uah.edu with the specific date you would like to schedule an appointment. You must attach your completed 8843 to the email and are expected to report on the scheduled appointment time. To be prepared for the tax appointment you **MUST** bring the documents below:

- Copies of **ALL** federal and state tax forms filed in previous tax years
- I-20 or DS-2019, I-94 card and passport** (bring all passports used to enter the U.S.)
- Copies of I-20 or DS-2019, passport photo page, visa, and I-94 card**
- Completed form **8843** for 2016 (showing dates present in the U.S)
- Current **W-2** (statement of income) as well as evidence of **SCHOLARSHIPS**
- A blank check, or evidence of your bank routing number & account number.

In addition, if any of the documents below were mailed to you bring them to the tax appointment:

- 1042-S** (statement of treaty benefit, scholarship, or fellowship)
- 1099-G** (the state tax refund statement for the prior year)
- 1099-MISC** (miscellaneous income)
- 1099-INT** (statement of simple bank interest on a savings account)
- 1099-DIV** (statement of dividends and distributions)
- 1098-T** (statement of tuition paid) **This form is not required for non-resident tax filing.**